

Non Resident Offshore Tax Planning 2017 2018 How To Cut Your Tax To Zero

This guide contains detailed information on how offshore companies and trusts are taxed in 2013 and how (and when) you can use them to reduce your UK taxes. It is updated for the latest anti avoidance rules that apply from April 2013. Subjects covered include: Offshore Companies What benefits there are from using an offshore company Detailed explanations of how to establish your company as non resident...including a review of recent cases in this area How and when you are taxed on income of the offshore company...including how these rules are changing How and when you are taxed on capital gains of the offshore company including details of the latest 2013 rules How to use double tax treaties to make maximum use of offshore companies When you can use offshore companies to reduce your UK taxes How to show offshore company income on UK tax returns How non UK domiciliaries can take advantage of special rules for using offshore companies How to avoid having a UK trade and being taxed on UK profits How the new controlled foreign company (CFC) provisions will apply from 2012 Whether to trade overseas using a separate company or branch ...and how the reform of the tax treatment of foreign branches from April 2012 will impact on this Using an offshore company and trust structure Offshore company checklist Plus lots more... Offshore Trusts What tax benefits are available from using an offshore trust Information on the new annual charge and CGT regime from April 2013 How Offshore life interest trusts are taxed When and how to migrate a UK trust offshore Exactly how the income tax, CGT and IHT anti avoidance rules apply to offshore trusts ...and when they don't apply The top tax planning uses for offshore trusts How you can use offshore trusts to benefit your Grandchildren tax efficiently How non UK domiciliaries can take advantage of special offshore trust rules When you can use offshore trusts to purchase property tax efficiently How to extract cash from offshore trusts tax efficiently Techniques to "Wash out" capital gains with offshore trusts How to use double tax treaties to set up a tax efficient offshore trust structure Recent offshore trust Q&A's ...and much more

This book was written at the request of the Commissioner of Internal Revenue, The Assistant Attorney General (Tax Division), and the Assistant Secretary of the Treasury (Tax Policy). The purpose of this book was to develop an overview of tax havens and the use of tax havens by United States taxpayers. The study sought to determine the frequency and nature of tax haven transactions, identify specific types of tax haven transactions, obtain a description of the United States and foreign legal and regulatory environment in which tax haven transactions are conducted, describe Internal Revenue Service and Justice Department efforts to deal with tax haven related transactions, and to identify interagency coordination problems. The findings are based on a review of judicial decisions and published literature in the field of international tax planning, research into internal IRS documents concerning taxpayer activities, interviews with IRS personnel, personnel who deal with tax haven issues for other Federal government agencies, and lawyers and certified public accountants who specialize in international taxation. The findings are also based on a statistical analysis of available data concerning international banking, United States direct investment abroad, and foreign investment in the United States. While the findings did not uncover all the methods employed to use tax havens, the belief is that the inquiry was extensive enough to give an understanding of the situation and to enable the IRS to develop options which might be useful in improving the administration of the tax laws as they apply to tax havens

International taxation is a vital issue for a growing number of business and individuals across the world. The need to understand how the international system of taxation works is therefore a subject of importance to many people. The International Taxation System provides this understanding by bringing together experts from the most important fields in the subject who have each authored chapters especially for this book. They each provide brief, structured and easy to understand explanations of the key concepts edited together into one volume to provide a unique, very readable, guide to the field. While this text is aimed at masters or advanced undergraduate level students, it will also be of interest to those requiring a professional understanding of the topic. Each chapter introduces a different aspect of the international taxation system, explains the important issues to be understood in each case and provides suggestions for discussion and further reading.

This book is primarily for practitioners who are involved in providing advice to individuals, trustees and executors concerning the three main taxes, namely income tax, capital gains tax and inheritance tax. Its focus is both the UK domiciled and non-UK domiciled resident individual although the UK tax issues affecting non-residents are also addressed. Numerous examples designed to illustrate the principles and points under discussion appear throughout the text and extensive cross-referencing allows the same topic to be tracked where it is discussed in a different context. Trusts, be they UK resident or offshore, continue to be critical to many aspects of tax planning and their use and abuse form the central core of several chapters in the book. The legal and tax issues underpinning the various types of property ownership are discussed and their application to main residence and furnished holiday lettings examined in detail including the extensive new provisions introduced in Finance Act 2013. For the non-UK domiciled individual whether to claim remittance basis treatment; what constitutes a taxable remittance; and whether the newly introduced business investment relief is tax efficient are all areas of interest and discussed at length. The role of wills in inheritance tax planning (and in general) cannot be overlooked and, in particular, Deeds of Variation and other post-death adjustments are discussed in detail. Many more topics, including international matters and SDLT, are also covered in the book. The text is current as at the date of the Royal Assent of Finance Act 2013. Part I - Basic Issues; Tax systems and their bases of taxation: an overview; UK Taxation: an overview; Domicile; Residence and ordinary residence for the individual; Residence, ordinary residence and domicile: practice; Income source and asset situs; The principles and implications of property ownership: joint tenancy and tenancy in common; Part II - Capital Taxes; Capital gains tax; Capital losses; Inheritance tax: the basics; Inheritance tax: exemptions and reliefs; Inheritance tax: gifts with reservation; Inheritance tax: excluded property; Inheritance tax administration; Part III - Trusts; Trusts: an overview; Inheritance tax: trusts; UK resident trusts: income and capital gains taxation; Non-UK resident trusts: income and capital gains taxation; Part IV - Investments, main residence and furnished holiday lettings; Investments; Main residence and furnished holiday lettings; Non-UK domiciliaries and UK homes; Stamp duty and stamp duty land tax; Part V - The international dimension; Non-UK resident taxat

The highest rate of personal income tax for 2015/2016 is 45%. However the highest headline rate of tax a company pays is 20% (from April 2015). This provides a significant incentive for many people to use a UK company for trading or investment purposes. However, company owners need to consider both the company tax position as well as their own individual tax position. This book looks at a number of tax planning issues for company owners and considers both corporate and personal tax planning opportunities available. It is updated for the latest changes for 2015/2016 and includes numerous new sections. Subjects covered include: How Much Salary To Pay In 2015/2016 To Minimise Tax? Should You Be Using A UK Company? Ways To Reduce

Corporation Tax Financing A New Company Tax Efficiently Using a Directors Loan Account to Reduce Tax New Proposals For Disclosure Of Beneficial Owners New Capital Allowance Rules Qualifying For inheritance Tax Relief When Your Company Has Large Cash Balances Watch out for The new anti avoidance rule on the transfer of corporate profits The Patent Box and The 10% Rate of Corporation Tax When non resident companies are within the UK corporation tax regime Trading in the UK with a UK company or LLP Liquidating companies in 2015 Maximising Tax Relief On The Purchase Of Business Premises Transferring Property Assets Out Of A Company Making Your Company Investor Ready For EIS Relief The Seed EIS Scheme Splitting A Company's Activities To Reduce Tax Using A Holding Company Should You Rent Property To Your Company? Tax Planning For Your UK Company If You Leave The UK Transferring A UK Company Overseas Using A UK Company In Offshore Tax Planning Setting Up An Offshore Subsidiary Of Your UK Company To Reduce Tax Structuring Your Business Prior To A Disposal Qualifying For Entrepreneurs Relief If Your Company Has Large Cash Balances

September 2017 Edition - Updated For 2017/2018 Changes The highest rate of personal income tax for 2017/2018 is 45%. However the rate of tax a company pays is 19% (from April 2017 and reducing to 17% from April 2020). This provides a significant incentive for many people to use a UK company for trading or investment purposes. However, company owners need to consider both the company tax position as well as their own individual tax position. This book looks at a number of tax planning issues for company owners and considers both corporate and personal tax planning opportunities available. It is updated for the latest changes for 2017/2018 and includes numerous new sections. Subjects covered include: How Much Salary To Pay In 2017/2018 To Minimise Tax? Should You Be Using A UK Company? All about the new dividend rules Reducing tax on dividends Ways To Reduce Corporation Tax Financing a new company tax efficiently Tax restrictions on interest deductions for UK companies Using A Family Investment Company In 2017 Loss Of Tax Reliefs Following Brexit Tax Planning For A Business Exit Claiming Home Expenses From Your Company (Including Pro Forma Documentation) How Limited Companies Can Provide Share Incentives To Employees LLP Vs Limited Companies In 2017 Using a Directors Loan Account to Reduce Tax New Proposals For Disclosure Of Beneficial Owners New Capital Allowance Rules Qualifying For inheritance Tax Relief When Your Company Has Large Cash Balances Watch out for The new anti avoidance rule on the transfer of corporate profits The Patent Box and The 10% Rate of Corporation Tax When non resident companies are within the UK corporation tax regime Trading in the UK with a UK company or LLP Liquidating companies in 2017 New rules that tax distributions on liquidation as income Maximising Tax Relief On The Purchase Of Business Premises Transferring Property Assets Out Of A Company Making Your Company Investor Ready For EIS Relief The Seed EIS Scheme Splitting A Company's Activities To Reduce Tax Using A Holding Company Should You Rent Property To Your Company? Tax Planning For Your UK Company If You Leave The UK Transferring A UK Company Overseas Using A UK Company In Offshore Tax Planning Setting Up An Offshore Subsidiary Of Your UK Company To Reduce Tax Structuring Your Business Prior To A Disposal Companies Retaining Profits & UK Tax Planning Qualifying For Entrepreneurs Relief If Your Company Has Large Cash Balances

Offshore tax planning is of interest to many people. This new guide is essential reading for anyone interested in using offshore tax planning techniques to legally reduce UK taxes. Although there are now a raft of anti avoidance rules that apply to all sorts of offshore planning, for the well advised there are still opportunities available. In this guide we look at the top offshore tax planning opportunities available for 2014 and how you can use them. 2014 changes to the CGT and income tax anti avoidance rules in particular bring increased opportunities to use offshore trading companies. Some of the key benefits arise from using the UK company as a holding company to hold either foreign trading subsidiaries or setting up a foreign finance company. Using offshore trusts and directly held offshore companies can also be attractive in certain circumstances. In this guide we show you when. Certain jurisdictions such as Switzerland, Cyprus, Mauritius and Singapore can be particularly attractive for UK residents looking to reduce UK taxes. Anyone who is non-resident is in a very attractive position to avoid UK tax. We look at when and how to take advantage of non-resident status to reduce your taxes. Topics covered include: How to set up offshore subsidiaries tax efficiently... and how to avoid the CFC rules When and how to use an Offshore Finance Company How to use offshore trusts to reduce UK income tax and CGT How Swiss companies can be used to trade in the EU tax efficiently Latest changes to the anti avoidance rules for UK residents owning offshore companies Using a Mauritian company to avoid UK CGT A top Cyprus tax planning stratgy to reduce UK CGT How to reduce UK tax by transferring royalties to an offshore company Making the most of non resident status to reduce UK tax after your return to the UK Tax benefits of transferring your UK Limited company overseas...and how to structure this Using Estate tax treaties to reduce UK Inheritance tax Trading in the UK with an LLP and how to reduce UK tax Why UK holding companies are now in demand Setting up an offshore joint venture to reduce UK tax Transferring royalties to an offshore company Non Resident CGT Planning UK Corporation Tax Planning After You've Left The UK Can you use a UK agency company to trade in the UK tax free? Transferring assets to an emigrant beneficiary trust to achieve a capital gains tax free disposal Tax Planning for a UK resident Buying UK Investment Property via an Offshore Company Holding a website offshore to reduce UK tax And much more!

In many respects this is the ultimate form of tax avoidance. By becoming non-resident or moving your assets offshore it is possible to cut your tax bill to zero. However, there are also many traps and dangers for the unwary. This guide will arm you with the facts needed to avoid these pitfalls and, most importantly, save tax!

This unique tax guide shows you how to reduce your tax bill if you are non-UK resident or non-domiciled. It also explains how offshore companies and offshore trusts can be used to pay less tax. Subjects covered include the new Statutory Residence Test, income tax planning for non-residents, capital gains tax planning for non-residents, retiring abroad and working abroad, how non-domiciled individuals can pay less income tax, capital gains tax and inheritance tax and the benefits and dangers of using offshore companies and offshore trusts.

Buying UK property via an offshore company has traditionally been attractive for a number of reasons. These include: A CGT exemption on disposal An Inheritance Tax exemption for non UK domiciliaries To preserve privacy To avoid the need for UK probate SDLT savings on the onward disposal There are however a number of changes to the tax treatment of offshore companies owning UK residential property from April 2013 where the property value exceeds £2 Million. These rules are being extended to properties valued above £500,000. These changes apply from 2015 and 2016. In addition there is likely to be a general CGT charge for non-residents selling UK residential property from April 2015. In this book we look in detail at precisely how offshore companies owning UK property are taxed both before and after April 2013 as well as the 2015 and 2016 changes. We look at all of the UK tax planning implications of using offshore companies for holding UK property and assess to what extent

this is still a worthwhile tax planning strategy. Topics covered include: Why purchase UK property via an offshore company How to avoid UK corporation tax How rental income is taxed in the offshore company and how to reduce UK tax to a minimum How to maximise tax relief for interest Inheritance tax treatment of the offshore company Danger issues with UK "Shadow Directors" How the ATED rules apply from 2012 Changes to the ATED rules in the 2014 Budget The proposed new CGT charge on non-residents What should companies within the ATED do now? How should you purchase UK property going forward?

"An authoritative review of the topic" - The Times "A useful read" - Guardian Unlimited "A helpful guide to non-resident and offshore tax matters" - The Telegraph New March 2014 Edition - fully updated for the latest 2014/2015 changes including: The proposed changes to the CGT regime for non residents from April 2015 Latest changes to the statutory residence test for 2014 Recent decisions on residence Changes to Inheritance tax for non doms Changes announced in the March 2014 Budget Leaving the UK and becoming non UK resident offers many tax planning benefits. Non UK domiciliaries can also structure their affairs to avoid UK tax. This tax book is essential reading for: Anyone considering moving abroad to avoid income tax or CGT Anyone planning to work overseas Anyone returning to the UK after a period of non-residence Non UK domiciliaries planning to live in the UK tax efficiently What is Included in this book? Subjects covered include: Full and comprehensive explanation of how to establish non-domicile and non-residence. March 2014 Budget changes. How becoming non-resident could save you a fortune in tax. How the statutory residence test applies from April 2013. Detailed analysis of relevant cases on non residence. Exactly how to make a distinct break with UK to avoid UK residence. How to take advantage of loopholes in the Statutory Residence provisions. How HMRC keeps a track on UK visits with new technology. Whether you should or shouldn't be claiming the personal allowance after you leave the UK. How to make capital & income distributions from offshore trusts tax efficiently. Exactly how to establish company residence overseas. Detailed explanations of how to avoid UK tax on your income from rents, dividends, pensions and employment. How you could completely escape capital gains tax both in the UK and abroad. Pitfalls to negotiate when avoiding UK capital gains tax. How to protect property investments from the taxman. Tax implications of selling your UK home after you leave the UK. The latest non-dom tax changes for 2013. How to lose a UK domicile and how to retain an overseas domicile. How to avoid inheritance tax by losing your UK domicile. How to use your spouse to slash your tax bill. How the changes to the remittance basis will affect non UK domiciliaries AND the opportunities you still have to reduce UK taxes. How the £30,000 and £50,000 annual tax charge for non UK domiciliaries works. How to remit income and capital gains free of UK tax. How the new CGT regime for non-residents from April 2014 may apply. What you need to know about the new Business Investment Exemption. How foreign nationals can escape UK taxes altogether. Dedicated areas of advice for investors in overseas property. Changes to the treatment of loans for non-doms. How you could claim tax free lump sums whilst working abroad. How Double Tax Relief works and how to make the most of it. How to avoid tax everywhere by becoming a "Tax Nomad". Tax advantages and disadvantages of offshore trusts and companies. Detailed analysis of the 2013 changes to the tax treatment of offshore companies. A detailed look at when you can and can't use offshore companies and trusts to reduce UK taxes. How overseas investors should invest in UK property. How non UK domiciliaries can use excluded property trusts tax efficiently in 2014/2015. How to save tax with double tax treaties. and much more...

In many respects this is the ultimate way to slash your tax bill. By becoming non-resident or moving your assets offshore it is possible to cut your tax bill to zero. However, there are also many traps and dangers for the unwary. This guide will arm you with the facts needed to avoid these pitfalls and, most importantly, save tax! This guide contains all the very latest tax changes. This guide contains detailed information on how offshore companies and trusts are taxed in 2015 and how (and when) you can use them to reduce your UK taxes. It is updated for the latest anti avoidance rules that apply from April 2015. Subjects covered include: Offshore Companies What benefits there are from using an offshore company Detailed explanations of how to establish your company as non resident...including a review of recent cases in this area How and when you are taxed on income of the offshore company...including how these rules are changing How and when you are taxed on capital gains of the offshore company including details of the latest rules How to use double tax treaties to make maximum use of offshore companies When you can use offshore companies to reduce your UK taxes How to show offshore company income on UK tax returns How non UK domiciliaries can take advantage of special rules for using offshore companies When to use Offshore Hybrid Companies and how they're taxed in the UK When to use private trust companies and private trust foundations How to avoid having a UK trade and being taxed on UK profits How the new controlled foreign company (CFC) provisions will apply Whether to trade overseas using a separate company or branch ... Using an offshore company and trust structure Offshore company checklist Plus lots more... Offshore Trusts What tax benefits are available from using an offshore trust How the ATED and CGATED apply The new CGT charge for UK residential property from April 2015 and non-resident trusts Should you use an offshore trust to hold UK residential property from April 2015? How Offshore life interest trusts are taxed Key points to consider when setting up an offshore trust When and how to migrate a UK trust offshore Exactly how the income tax, CGT and IHT anti avoidance rules apply to offshore trusts ...and when they don't apply The top tax planning uses for offshore trusts How you can use offshore trusts to benefit your Grandchildren tax efficiently How non UK domiciliaries can take advantage of special offshore trust rules When you can use offshore trusts to purchase property tax efficiently How to extract cash from offshore trusts tax efficiently Techniques to "Wash out" capital gains with offshore trusts How to use double tax treaties to set up a tax efficient offshore trust structure Recent offshore trust Q&A's ...and much more

This unique book is a concise but complete tax planning manual for those advising high net worth individuals of the UK, US or any other nationality who have UK or US residence, assets or family members. Guide to US/UK Private Wealth Tax Planning covers all the information and legislation you are likely to require when advising clients exposed to both UK and US taxation, providing you with: A quick reference summary of the UK and US rules applicable to your clients; A comprehensive summary of available unilateral and treaty planning techniques to avoid US estate tax or UK inheritance tax for clients who are non-domiciliaries of the UK or US; Optimal income and gains tax planning for foreign trusts with UK or US beneficiaries; Integrated UK and US tax planning solutions for clients exposed to both UK and US tax. Previous edition ISBN: 9781845920272

Examining more than 50 tax-advantaged territories around the world, PLI's Langer on Practical International Tax Planning gives you the current knowledge and savvy advice you need to help clients capitalize on ripe tax havens and financial centers. April 2016 Edition - Fully up to date with the 2015, 2016 and planned 2017 changes Buy To Let ("BTL") landlords have to consider: Income tax Capital gains tax Inheritance tax Stamp duty land tax on their property holdings. In this book we look at tax planning techniques that all BTL landlords can consider to reduce the amount of these taxes they pay. What is included in this Book?

Subjects covered include: A look at the top tax deductions you can claim to reduce your rental profits Important tax changes that apply from 2015, 2016 and 2017 How the new 3% SDLT surcharge will affect buy to let investors All about the changes to the tax deduction for interest that will apply from April 2017 How to maximise the amount of interest you can deduct including the capital account rules to widen your interest deduction How your deductions are restricted if you have an overdrawn capital account with your BTL property and how to avoid it Tax treatment of the main UK and offshore tax structures for holding UK buy to let property How to transfer income to a spouse/child to benefit from lower rates of income tax and the HMRC forms that need to be completed All about the withdrawal of the wear and tear allowance and how you now claim a deduction for capital costs incurred When you can claim capital allowances and how to maximise your tax relief How to buy UK property as a non-resident given the 2015, 2016 and 2017 changes How to qualify for Entrepreneurs Relief on investment properties All you need to know about setting up your own property management/service company to reduce taxable profits How to get maximum relief for your rental losses The difference between being a property developer and a property investor and how this will impact on you Tax planning for former private residences including PPR relief and the latest changes Claiming additional relief when you rent out a former main residence When you should be reoccupying property before disposal to reduce CGT Flat conversions and claiming principal private residence relief UK tax planning for non residents investing in UK property When you should consider using a property company to own your investment properties to reduce tax Inheritance tax planning for BTL landlords Key tax structures for non-residents investing in UK property Using trusts to hold BTL property to reduce CGT and inheritance tax How to purchase property for your children tax efficiently Tax treatment of UK and overseas mortgages and how they can be used to reduce CGT, inheritance tax and income tax Restructuring existing property holdings to reduce tax Using a holding company/subsidiary group structure for large property holdings

There are a number of complex anti avoidance rules that can apply where offshore, non-resident companies are used for UK tax planning. In this book we look at 15 of the main ways that offshore companies can still be used for UK tax planning purposes. We look at how the anti avoidance rules apply in various scenarios and assess how these will impact on the UK tax treatment. Key issues include: Avoiding Inheritance tax for Non UK domiciliaries Offshore Joint Ventures When there are good business/commercial reasons for offshore company Creating an income tax shelter where you and your spouse are excluded from benefitting Holding overseas property using an offshore investment company Non resident individuals running trading companies Taking advantage of double tax treaties to reduce withholding taxes (eg Offshore licence/patent companies) Avoiding CGT with a company in a treaty country Reducing capital gains tax with offshore holding companies Non UK domiciliaries with income and gains retained abroad Using an offshore company where you are planning to be non resident in the future UK trading companies looking to expand overseas Using offshore companies where genuine intercompany services are provided overseas How to use multiple shareholders to create a tax efficient structure Using an offshore trust & company combination tax efficiently

New April 2016 Edition fully updated for the latest 2016/2017 changes Leaving the UK and becoming non UK resident offers many tax planning benefits. It isn't just non residence that offers tax planning opportunities. Non UK domiciliaries can also structure their affairs to avoid income tax and capital gains tax as well as inheritance tax. This 325 page tax book is essential reading for: Anyone considering moving abroad to avoid income tax or CGT Anyone planning to work overseas Anyone returning to the UK after a period of non-residence Non UK domiciliaries planning to live in the UK tax efficiently What Information is Contained in the Guide Non-Resident & Offshore Tax Planning is jam-packed full of clear examples and unique tax planning advice. Subjects covered include: Full and comprehensive explanation of terms "Domicile" and "Non Resident". How becoming non-resident could save you a fortune in tax. Fully updated for new residence rules. Latest tax changes from April 2015. The new 15 year (or in practice 13 year) rule for non-doms from April 2017. All about the new Principal Private Residence (PPR) relief rules from April 2015. How to purchase UK property after 2015. How the statutory residence test applies from April 2013. Changes to the tax treatment of UK dividends from April 2016. Detailed analysis of relevant cases on non residence. Exactly how to make a distinct break with UK to avoid UK residence. How to take advantage of loopholes in the Statutory Residence provisions. How HMRC keeps a track on UK visits with new technology. Whether you should or shouldn't be claiming the personal allowance after you leave the UK. How to make capital & income distributions from offshore trusts tax efficiently. Exactly how to establish company residence overseas. Detailed explanations of how to avoid UK tax on your income from rents, dividends, pensions and employment. How you could completely escape capital gains tax both in the UK and abroad. Pitfalls to negotiate when avoiding UK capital gains tax. Tax implications of selling your UK home after you leave the UK. How to lose a UK domicile and how to retain an overseas domicile. How to avoid inheritance tax by losing your UK domicile. How to use your spouse to slash your tax bill. How the changes to the remittance basis will affect non UK domiciliaries AND the opportunities you still have to reduce UK taxes. How the £30,000 and £60,000 annual tax charge for non UK domiciliaries works. How to remit income and capital gains free of UK tax. How the new CGT regime for non-residents from April 2015 will apply What you need to know about the new Business Investment Exemption How foreign nationals can escape UK taxes altogether. Dedicated areas of advice for investors in overseas property. Changes to the treatment of loans for non-doms How Double Tax Relief works and how to make the most of it. How to avoid tax everywhere by becoming a "Tax Nomad". Detailed analysis of the latest changes to the tax treatment of offshore companies A detailed look at when you can and can't use offshore companies and trusts to reduce UK taxes. How overseas investors should invest in UK property. How non UK domiciliaries can use excluded property trusts tax efficiently in 2014/2015 How to save tax with double tax treaties. and much more...

The Guardian: "a useful guide". This 250 page book tells you everything you need to know about tax havens and how they can be used to reduce your taxes even after the G8 changes. The first half looks at the top 25 tax havens in detail. As well as covering the tax regime for each in detail we also look at how to obtain residence there, what its like to live and work there and typical property prices. The second half of the book looks at the tax planning strategies available and how you can use tax havens to reduce your taxes. Many of the strategies are the same ones used by the large companies and super rich. We show you how to use these strategies to legally reduce your tax liabilities. Setting up offshore trusts, companies and foundations are all covered in detail. What Information is Contained in the Guide? This is the only book of its kind and The World's Best Tax Havens is written in clear English with plenty of examples and tax planning tips. You'll find out all about: How tax havens can help you pay less of the four 'Big Taxes': income tax, capital gains tax, inheritance tax and corporation tax. The best European tax havens, including one just 80 miles from the UK which has no capital gains tax, inheritance tax or company tax and is opening its arms to UK residents.

Changes to the regime for a number of tax havens during 2015 A Mediterranean tax haven where property is booming, the cost of

living is low and there is no capital gains tax or tax on investment income. Two beautiful Mediterranean islands where UK pensions are taxed at just 5% and 15% respectively. Everything you need to know about the gorgeous Caribbean tax havens: living there, buying property and setting up offshore companies and trusts. Countries covered include: Anguilla, The Bahamas, Barbados, The British Virgin Islands, The Cayman Islands, St Kitts and Nevis, and the Turks and Caicos Islands. How to become a HMWI and enjoy Gibraltar's fantastic lifestyle and low taxes. A prosperous English-speaking country just one hour from the UK with a company tax rate of just 12.5% and no tax on UK investment income or capital gains. The best Eastern European tax havens, from Estonia to Russia. Other important tax haven gems scattered around the globe -- some of these countries have 0% taxes, dirt cheap property and are practically begging you to go and take up what's on offer. Everything you need to know about setting up and using offshore companies and trusts. The tremendous benefits of foundations when it comes to protecting your privacy. How to protect your privacy with nominees Recent G20 changes Moving abroad to escape the taxman's clutches How to set up a completely anonymous offshore company using bearer shares. How big companies and the rich use tax havens to lower their taxes and keep their wealth strictly private and protected from the outside world. And much more... Which tax havens does the book cover? The book covers the following offshore tax havens: Andorra Anguilla The Bahamas Barbados Belize Bermuda The British Virgin Islands (BVI) Campione The Cayman Islands The Channel Islands The Cook Islands Costa Rica Cyprus Dubai Eastern Europe Gibraltar Hong Kong Ireland Isle of Man Italy Liechtenstein Malta Monaco Panama Seychelles Singapore St Kitts and Nevis Switzerland Turks and Caicos Islands (TCI) United States Denmark United Kingdom Labuan Floating Tax Havens This latest edition cements the title's reputation as one of the best available for tax planning. Clarke's Offshore Tax Planning provides practical analysis of the planning opportunities for investment offshore through analysis of anti-avoidance legislation, extended treatment of non-domiciliaries and an examination of existing offshore structures. As the most up-to-date and reliable resource available, you can confidently advise your private clients and privately-owned businesses on the best place to set up a trust, re-invest, re-locate and so on. The practical nature of this book makes it an invaluable guide for accountants, solicitors and financial advisers handling the affairs of private clients and privately-owned businesses while annual publication ensures it is both up-to-date and relevant.

Covering income tax and related minor taxes, plus the dwellings profits tax in Guernsey and non-resident company duty in the Isle of Man, this text offers a commentary on the available opportunities, allowing the practitioner to develop the most effective offshore tax planning strategies. Divided into three sections for ease of use, this practical guide provides expert advice on the taxation and company law governing Guernsey, Jersey and the Isle of Man. There are alphabetical arrangement and separate contents lists within each section. The work includes the 2001 legislative changes for Guernsey, Jersey and the Isle of Man, and tax rates and allowances for at least six years.

Designed for estate planning specialists and financial planners, International Estate Planning covers U.S. legal issues affecting estates, such as taxation, conflict of laws, community property and asset protection trusts. This eBook also provides analysis of selected countries chosen for their importance as potential sites for establishment of trusts or other investment vehicles (e.g., Bermuda and Liechtenstein), and as possible residences for U.S. nationals for business purposes. Each chapter is written by an expert in that country. Coverage includes: • U.S. estate, gift and income taxation of nonresident aliens • U.S. citizens with alien spouses - Qualified Domestic Trusts (QDOTs) • U.S. income taxation of foreign trusts • Separate chapters on U.S. tax treatment of foreign executives temporarily posted in the United States and of U.S. executives temporarily posted abroad • Conflict of laws rules used to determine which country's descent laws and taxes apply to specific dispositions of property • Use of trusts to safeguard assets • Will drafting for multiple jurisdictions, with suggested forms • Effect of treaties on estate planning

This volume covers income tax and related minor taxes, plus the dwellings profits tax in Guernsey and non-resident company duty in the Isle of Man. It provides a commentary on the available opportunities, allowing the practitioner to develop effective offshore tax planning strategies. New September 2017 Edition fully updated for the latest 2017/2018 changes Leaving the UK and becoming non UK resident offers many tax planning benefits. It isn't just non residence that offers tax planning opportunities. Non UK domiciliaries can also structure their affairs to avoid income tax and capital gains tax as well as inheritance tax. This 325 page tax book is essential reading for: Anyone considering moving abroad to avoid income tax or CGT Anyone planning to work overseas Anyone returning to the UK after a period of non-residence Non UK domiciliaries planning to live in the UK tax efficiently What Information is Contained in the Guide? Non-Resident & Offshore Tax Planning is jam-packed full of clear examples and unique tax planning advice. Subjects covered include: Full and comprehensive explanation of terms "Domicile" and "Non Resident". How becoming non-resident could save you a fortune in tax. Fully updated for new residence rules. Latest tax changes from April 2017. The new 15 year (or in practice 13 year) rule for non-doms from April 2017. All about the new Principal Private Residence (PPR) relief rules from April 2015. How to purchase UK property tax efficiently. How the statutory residence test applies. Changes to the tax treatment of UK dividends from April 2016. Detailed analysis of relevant cases on non residence. Exactly how to make a distinct break with UK to avoid UK residence. How to take advantage of loopholes in the Statutory Residence provisions. How HMRC keeps a track on UK visits with new technology. Whether you should or shouldn't be claiming the personal allowance after you leave the UK. How to make capital & income distributions from offshore trusts tax efficiently. Exactly how to establish company residence overseas. Detailed explanations of how to avoid UK tax on your income from rents, dividends, pensions and employment. How you could completely escape capital gains tax both in the UK and abroad. Pitfalls to negotiate when avoiding UK capital gains tax. Tax implications of selling your UK home after you leave the UK. How to lose a UK domicile and how to retain an overseas domicile. How to avoid inheritance tax by losing your UK domicile. How to use your spouse to slash your tax bill. How the changes to the remittance basis will affect non UK domiciliaries AND the opportunities you still have to reduce UK taxes. How the 30,000 and 60,000 and 90,000 annual tax charge for non UK domiciliaries works. How to remit income and capital gains free of UK tax. How the new CGT regime for non-residents applies from April 2015 applies What you need to know about the new Business Investment Exemption How foreign nationals can escape UK taxes altogether. Dedicated areas of advice for investors in overseas property. Changes to the treatment of loans for non-doms. How Double Tax Relief works and how to make the most of it. How to avoid tax everywhere by becoming a "Tax Nomad". Detailed analysis of the latest changes to the tax treatment of offshore companies A detailed look at when you can and can't use offshore companies and trusts to reduce UK taxes. How overseas investors should invest in UK property. How non UK domiciliaries can use excluded property trusts tax efficiently in 2017/2018 How to save tax with double tax treaties. New September 2015 Edition Fully Updated For The 2015 Budget & July 2015 Summer Budget Leaving the UK and becoming non UK resident offers many tax planning benefits. It isn't just non residence that offers tax planning opportunities. Non UK domiciliaries can also structure their affairs to avoid income tax and capital gains tax as well as inheritance tax. This 284 page tax book is essential reading for: Anyone considering moving abroad to avoid income tax or CGT Anyone planning to work overseas Anyone returning to the UK after a period of non-residence Non UK domiciliaries planning to live in the UK tax efficiently What Information is Contained in the Guide Non-Resident & Offshore Tax Planning is jam-packed full of clear examples and unique tax planning advice. Subjects covered include: Full and comprehensive explanation of terms "Domicile" and "Non Resident". How becoming non-resident could save you a fortune in tax. Fully

updated for new residence rules. Latest tax changes from April 2015. All about the new Principal Private Residence (PPR) relief rules from April 2015. How to purchase UK property after 2015. How the statutory residence test applies from April 2013. Detailed analysis of relevant cases on non residence. Exactly how to make a distinct break with UK to avoid UK residence. How to take advantage of loopholes in the Statutory Residence provisions. How HMRC keeps a track on UK visits with new technology. Whether you should or shouldn't be claiming the personal allowance after you leave the UK. How to make capital & income distributions from offshore trusts tax efficiently. Exactly how to establish company residence overseas. Detailed explanations of how to avoid UK tax on your income from rents, dividends, pensions and employment. How you could completely escape capital gains tax both in the UK and abroad. Pitfalls to negotiate when avoiding UK capital gains tax. How to protect property investments from the taxman Tax implications of selling your UK home after you leave the UK. The latest non-dom tax changes How to lose a UK domicile and how to retain an overseas domicile. How to avoid inheritance tax by losing your UK domicile. How to use your spouse to slash your tax bill. How the changes to the remittance basis will affect non UK domiciliaries AND the opportunities you still have to reduce UK taxes. How the £30,000 and £60,000 annual tax charge for non UK domiciliaries works. How to remit income and capital gains free of UK tax. How the new CGT regime for non-residents from April 2015 will apply What you need to know about the new Business Investment Exemption How foreign nationals can escape UK taxes altogether. Dedicated areas of advice for investors in overseas property. Changes to the treatment of loans for non-doms How you could claim tax free lump sums whilst working abroad. How Double Tax Relief works and how to make the most of it. How to avoid tax everywhere by becoming a "Tax Nomad". Tax advantages and disadvantages of offshore trusts and companies. Detailed analysis of the latest changes to the tax treatment of offshore companies A detailed look at when you can and can't use offshore companies and trusts to reduce UK taxes. How overseas investors should invest in UK property. How non UK domiciliaries can use excluded property trusts tax efficiently in 2014/2015 How to save tax with double tax treaties. and much more...

International Tax Planning Using UK Companies expands and updates UK International Holding Companies. The book examines the potential of the UK company as an offshore vehicle for use by offshore trust companies, entrepreneurs, finance directors and their lawyers and accountants. It also assesses the international tax planning opportunities of the new foreign dividend exemption introduced in July 2009 which further consolidate the UK's standing as one of the most tax-efficient corporate domiciles. In addition the book examines the substantial shareholder exemption introduced for capital gains (first introduced in 2002) as well as the tax benefits of the UK company as an international trading company and as a recipient of various kinds of non-UK source revenue. It also explains the relevant EU and UK legislation, the operation of double tax treaties, and case study examples illustrating offshore tax planning possibilities using UK companies. Also includes:• Foreign withholding taxes• The new taxation exemption for foreign dividends with reference to the new inclusion of capital dividends• Company residence, including reference to the 2010 UK Court of Appeal case of Smallwood• UK withholding tax and UK dividends, royalties and interest payments• Tax exemption for capital gains• Anti-avoidance, including reference to the UK Thin Capitalisation GLO• Other uses of UK companies, LLPs and Limited Partnerships in international tax planning• UK trusts and trustees• UK company formation and administration with updates arising from the UK Companies Act 2006Appendices include full text of the foreign dividend and substantial shareholder exemptions.International Tax Planning Using UK Companies is essential reading for corporate and tax lawyers and accountants in the UK and overseas, finance directors of large UK overseas companies, and offshore trust companies.

2015/2016 Edition - Fully up to date with the latest changes from April 2015Buy To Let ("BTL") landlords have to consider: Income tax Capital gains tax Inheritance tax Stamp duty land tax on their property holdings. In this book we look at tax planning techniques that all BTL landlords can consider to reduce the amount of these taxes they pay.What is included in this Book?Subjects covered include: A look at the top tax deductions you can claim to reduce your rental profits Important tax changes that apply from 2015 and 2016 How to maximise the amount of interest you can deduct including the capital account rules to widen your interest deduction How your deductions are restricted if you have an overdrawn capital account with your BTL property and how to avoid it Tax treatment of the main UK and offshore tax structures for holding UK buy to let property How to transfer income to a spouse/child to benefit from lower rates of income tax and the HMRC forms that need to be completed How to calculate the wear and tear allowances and/or capital allowances to reduce your taxable profits When you can claim capital allowances and how to maximise your tax relief How to buy UK property as a non-resident given the 2015 changes All you need to know about setting up your own property management/service company to reduce taxable profits How to get maximum relief for your rental losses The difference between being a property developer and a property investor and how this will impact on you Tax planning for former private residences including PPR relief and the latest changes Claiming additional relief when you rent out a former main residence When you should be reoccupying property before disposal to reduce CGT Flat conversions and claiming principal private residence relief UK tax planning for non residents investing in UK property When you should consider using a property company to own your investment properties to reduce tax Inheritance tax planning for BTL landlords Using trusts to hold BTL property to reduce CGT and inheritance tax How to purchase property for your children tax efficiently Tax treatment of UK and overseas mortgages and how they can be used to reduce CGT, inheritance tax and income tax Restructuring existing property holdings to reduce tax Using a holding company/subsidiary group structure for large property holdings

May 2016 Edition - Updated For April 2016 and Proposed 2017 Changes The highest rate of personal income tax for 2016/2017 is 45%. However the rate of tax a company pays is 20% (from April 2015 and reducing to 17% from April 2020). This provides a significant incentive for many people to use a UK company for trading or investment purposes. However, company owners need to consider both the company tax position as well as their own individual tax position. This book looks at a number of tax planning issues for company owners and considers both corporate and personal tax planning opportunities available. It is updated for the latest changes for 2016/2017 and includes numerous new sections. Subjects covered include: How Much Salary To Pay In 2016/2017 To Minimise Tax? Should You Be Using A UK Company? All about the new dividend rules from April 2016 Reducing tax on dividends after April 2016 Ways To Reduce Corporation Tax Financing a new company tax efficiently Tax restrictions on interest deductions for UK companies Budget 2016 tax changes for companies Using a Directors Loan Account to Reduce Tax New Proposals For Disclosure Of Beneficial Owners New Capital Allowance Rules Qualifying For inheritance Tax Relief When Your Company Has Large Cash Balances Watch out for The new anti avoidance rule on the transfer of corporate profits The Patent Box and The 10% Rate of Corporation Tax When non resident companies are within the UK corporation tax regime Trading in the UK with a UK company or LLP Liquidating companies in 2016 New rules that tax distributions on liquidation as income from April 2016 Maximising Tax Relief On The Purchase Of Business Premises Transferring Property Assets Out Of A Company Making Your Company Investor Ready For EIS Relief The Seed EIS Scheme Splitting A Company's Activities To Reduce Tax Using A Holding Company Should You Rent Property To Your Company? Tax Planning For Your UK Company If You Leave The UK Transferring A UK Company Overseas Using A UK Company In Offshore Tax Planning Setting Up An Offshore Subsidiary Of Your UK Company To Reduce Tax Structuring Your Business Prior To A Disposal Qualifying For Entrepreneurs Relief If Your Company Has Large Cash Balances

The world has changed forever. Governments have expanded their reach over their citizens' lives, Power is being consolidated by an elite few, and The world economy has become more volatile and unpredictable. Meanwhile, the internet, a globalizing world economy, and the emergence of the developing world present opportunities to anyone willing to make simple changes to their life. Geography is no longer a limitation for those willing to follow Andrew Henderson's

'Five Magic Words' and "Go where you're treated best." As the world's most sought-after expert on offshore tax planning, second passports, and global citizenship - cited by the BBC, Bloomberg, Elite Daily and more - Andrew has condensed his last ten years of investigative world travel into an unprecedented book to help entrepreneurs and investors keep more of their own money, live where they want, become citizens of the world, and improve their lives and the planet. Direct. Honest. Experienced. Unapologetic. Practical. Transparent. Even funny. The Nomad Capitalist will show you how to take his "E-K-G" formula to: ENHANCE your personal lifestyle, KEEP more of your money, and GROW your money by living, investing, banking, and doing business overseas. From foreign companies to offshore accounts and from overseas investments to dual citizenship, you'll find everything you need to know to begin a life of international proportions, storing gold in super-secret vaults, finding love in exotic locations, and improving everything from your health to your tax bill by simply "going where you're treated best." It is no longer enough to be a digital nomad. Those who want complete freedom from the world's broken systems must become Nomad Capitalists, learning to navigate the world system to reclaim their freedom and rediscover the possibilities of capitalism's greatest promises. Get the book to see how.

February 2014 Edition If you're interested in offshore tax planning involving UK companies there are plenty of opportunities available. In this guide we show you how and when you can use your UK company as part of an offshore tax planning strategy. Subjects covered include: How you can use your company to set up an offshore subsidiary How to avoid the CFC rules and trade free of tax using offshore subsidiaries A detailed explanation of the new CFC rules applying from April 2013 When and how setting up a foreign branch of your UK company makes sense How forming your own offshore finance company can reduce your corporation tax rate to just over 5% How dividends from offshore subsidiaries are taxed in the UK How you can reduce UK corporation tax on your company profits if you leave the UK How Facebook & other companies use tax treaties to reduce tax How tax treaty residence applies to UK companies Migrating A UK Company & the impact of double tax treaties How you can use a UK company as a tax efficient international holding company When and how you can use a UK company as a nominee How to get access to the new 10% rate of corporation tax with the 2013 Patent Box How do you prove an offshore company isn't associated with your UK company? Why it's not advisable to use a UK company to hold Spanish property How a UK company can escape UK tax by using double tax treaties Top 10 jurisdictions for reducing corporation taxes How a UK agency structure operates Tax implications of UK company with non resident directors & shareholders Plus lots more... About the Author The Author of "Offshore Tax Planning For UK Companies In 2014" is Lee Hadnum. Lee is a rarity among tax advisers having both legal and chartered accountant qualifications. After qualifying a prize winner in the Institute of Chartered Accountants exams, he also went on to become a chartered tax adviser (CTA). He worked in Ernst & Youngs Entrepreneurial Services department for a number of years before setting up his own tax planning practice. He is now a full time tax author and Editor at www.wealthprotectionreport.co.uk

Tolley's Tax Havens provides an introduction to the principal tax havens of the world including basic business information and company law, as well as taxation. It also contains a brief general overview of tax havens and several articles on specific areas of offshore tax planning.

One of the problems faced by forex traders and investors is obtaining detailed tax planning advice. In this new book, trading tax specialist Lee Hadnum FCA CTA, looks at how forex traders are taxed and the strategies they can employ to reduce their taxes. Subjects covered in this book include: Trading or Investing in Forex Deciding whether you are a trading or investing in Forex will have a huge impact on your tax position. This is covered in detail with the aid of numerous examples to illustrate key points. National Insurance For Forex Traders Top Tax Deductions There are a number of tax deductions that traders and investors can deduct. Note that the rules for forex traders are very different to the rules for forex investors. We look at the principles that apply and illustrate the top deductions you can claim to reduce tax Maximising Home Deductions If you trade forex from home there are lots of tax deductions available. CGT Matching Rules For Forex Investors If you're a forex investor the matching rules determine how you determine the cost of your forex disposals for calculating your capital gain. Having a good understanding of these rules allows you to maximise timing benefits. Making The Most Of Capital Losses If you incur losses you will want to ensure they are offset as tax efficiently as possible. Deferring CGT On Forex Gains Deferring CGT significantly increases your trading balance. We look at the main occasions you can defer CGT on Forex gains. Income Splitting To Reduce Tax Income splitting allows you to share the forex income/gains with another person to maximise the offset of personal allowances and basic rate tax bands. Common Forex Q&A's Avoiding The 45% Rate of Income Tax The 45% rate of income tax applies to income (including Forex profits) over £150,000. We look at the main ways you can avoid this tax rate. Using a UK Company For Forex Investing/Trading If you trade personally you could be taxed at rates up to 45%, and investors can pay tax at upto 28%. A UK company could pay just 20%. We look how how UK companies can be used by forex traders and investors to reduce tax. Using An Existing Company If you own an existing company you may consider using any surplus funds in the company to carry out a forex activity. However, there are a number of UK tax implications. We look at this in detail. Non Residence And Forex Tax Non UK residents have a number of UK tax advantages if they are trading or investing in forex. We look when this status can be used to avoid UK tax. Tax Planning If You Plan To Become Non- Resident In The Future If you are UK resident now but anticipating becoming non-resident in the future there are a number of steps you can use now to reduce tax. Establishing Treaty Residence Overseas When You Can Benefit From Offshore Forex Using offshore forex trading can still be used to reduce tax - we show you when Using An Offshore Broker For Forex Trading Or Investing Making The Most Of Non Residence Using An Offshore Company For Forex Trading Or Investing Using An Offshore Foundation For Forex Trading Or Investing About The Author The Author of "Tax Planning For Forex Traders" is Lee Hadnum FCA CTA. Lee is a rarity among tax advisers having both legal and chartered accountant qualifications. After qualifying a prize winner in the Institute of Chartered Accountants exams, he also went on to become a chartered

tax adviser (CTA). Lee is the former tax columnist at "YourTradingEdge" - a popular financial trading publication.

Property Tax Planning - Analysis by a UK Chartered Accountant and Chartered Tax Adviser. Buy To Let ("BTL") landlords have to consider: Income tax Capital gains tax Inheritance tax Stamp duty land tax on their property holdings. In this book we look at tax planning techniques that all BTL landlords can consider to reduce the amount of these taxes they pay. What is included in this Book? Subjects covered include: A look at the top tax deductions you can claim to reduce your rental profits Important tax changes that apply from 2021 How the 3% SDLT surcharge from 2021 will affect buy to let investors All about the changes to the tax deduction for interest How to maximize the amount of interest you can deduct including the capital account rules to widen your interest deduction How your deductions are restricted if you have an overdrawn capital account with your BTL property and how to avoid it Tax treatment of the main UK and offshore tax structures for holding UK buy to let property How to transfer income to a spouse/child to benefit from lower rates of income tax and the HMRC forms that need to be completed How you can claim a deduction for capital costs incurred When you can claim capital allowances and how to maximize your tax relief How to buy UK property as a non-resident given recent changes How to qualify for Business Asset Disposal Relief on investment properties All you need to know about setting up your own property management/service company to reduce taxable profits How to get maximum relief for your rental losses The difference between being a property developer and a property investor and how this will impact on you Tax planning for former private residences including PPR relief and the latest changes Claiming additional relief when you rent out a former main residence When you should be reoccupying property before disposal to reduce CGT Flat conversions and claiming principal private residence relief UK tax planning for non residents investing in UK property When you should consider using a property company to own your investment properties to reduce tax Inheritance tax planning for BTL landlords Key tax structures for non-residents investing in UK property Using trusts to hold BTL property to reduce CGT and inheritance tax How to purchase property for your children tax efficiently Tax treatment of UK and overseas mortgages and how they can be used to reduce CGT, inheritance tax and income tax Restructuring existing property holdings to reduce tax Using a holding company/subsidiary group structure for large property holdings When property investors can be taxed on gain as income Tax planning for non doms holding UK BTL property, including when to de-envelope and how to do it SDLT planning for BTL investors IHT planning for BTL investors

For many people the family home is the most valuable asset they have. As such protecting its value will be key importance. In this tax guide we look at the key tax planning opportunities for the family home and private residences. We cover all planning for income tax, capital gains tax and inheritance tax. This guide is essential reading for anyone interested in retaining wealth from the family home and/or passing the family home onto your family tax efficiently. What is covered in this tax guide? Selling your main residence - how capital gains tax applies Establishing a property as a main residence in 2014 How PPR relief and lettings relief works 2014 changes to Principal Private Residence relief PPR relief where you have two or more homes Offsetting losses on a main residence and maximising tax relief Points to watch out for when selling a former main residence after you've left the UK How to avoid taxes if you're selling part of your garden Claiming Principal Private Residence relief if you convert a house into flats Tax implications of letting family live in your property Avoiding Tax On The Transfer Of Property To Children How to claim PPR relief on property occupied by a relative Buying property tax efficiently whilst your children are studying Helping your children to buy their first property tax efficiently Income and property tax planning when your children live with you Case study: Avoiding inheritance tax and capital gains tax on property Transferring property to a spouse Which is the best way for non doms to hold UK property? Advanced tax planning for non doms using offshore trusts to purchase UK property CGT on divorce and how to structure new property with a new partner Beneficial ownership, receiving a share of the proceeds and reducing capital gains tax Reducing CGT when transferring property to children (including an example of how to save £23,520 in CGT) Should you sell or let your former home? Should you reoccupy a property prior to selling it? When a property can be your main residence without you occupying it

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