



INHERITANCE TAX: Look beyond!!!

Internationally positioned individuals have to quickly identify the estate and inheritance tax rules, practices and approaches that have been adopted by his country. Knowledge of these various approaches can assist individuals with their estate and inheritance tax planning, investment planning and tax compliance and reporting needs.

The most important tax issues to be considered are:

- 1. Types of tax:**
 - *Inheritance tax*
 - *Gift tax*
 - *Real estate transfer tax*
 - *Endowment tax*
 - *Transfer duty*
 - *Net wealth tax*
- 2. Who is liable**
- 3. Rate**
- 4. Exemptions and reliefs**
- 5. Filing procedures**
- 6. Assessments and valuations**
- 7. Trusts, foundations and private purpose funds**
- 8. Grants**
- 9. Life insurance**
- 10. Civil law on succession**
- 11. Estate tax treaties**

The first question is: Are you aware of your exposure to Inheritance Tax?. Having recognized this, the second interrogation is: what can be done to mitigate or remove this liability paid by your Estate. Inheritance Tax planning can take various forms, ranging from simple and more and more often ineffective use of spouses nil rate band, making gifts with a need to survive seven years thereafter, to more complex and effective lifetime transfers into Trust, regular gifts out of income and other financial products. The most important thing to do is examine whether you'll pay



and what to do about it. Trust 4 Trust SA has an experienced team with expertise in all these areas and can offer you practical and effective solutions.

List of Countries where we can assist you:

Australia

Austria

Belgium

Brazil

Canada

China

Czech

Denmark

Finland

France

Germany

Italy

Japan

Korea

Luxembourg

Netherlands

New Zealand

Norway

Russia

Singapore

South Africa

Spain

Sweden

Switzerland

Turkey

United Kingdom

United States

*Please feel free to contact us
with any questions or queries.*

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