Family Law practitioners must be aware of the tax implications of any financial settlement and make it tax-efficient for the client. This chapter examines the types of tax most relevant to family law. Income tax is a type of tax paid on taxable income and, the basic personal allowance, as well as the higher and further rates, are discussed. Capital gains tax (CGT) arises on disposal of an asset or the receipt of money in respect of an asset if there is a ‘chargeable gain’, and examples of these are listed, as well as the relation of CGT and spouses/civil partners/family assets. Inheritance tax and stamp duty land tax are also discussed.

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