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About the author

Michael Thomas is a barrister at Gray’s Inn Tax chambers. His practice spans all areas of tax law and includes giving transactional and planning advice, advising on tax disputes and appearing as advocate. A large proportion of his work involves advising on commercial property transactions.

David Goy QC one of the country’s leading tax barristers and the author of several well-known practitioner textbooks is consultant editor.

Alan Cook of McGrigors in Glasgow has contributed the Scots law aspects and other practitioner points.

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