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~~**Planning With Trusts**~~

~~Discretionary trusts are~~

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subject to income tax and generally have to pay the top rate. So if a discretionary trust receives dividend income, at current tax rates it will pay tax of 38.1 per cent, via an annual tax return completed by the trustees. Bank interest or any other type of income is taxed at 45 per cent.

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While asset allocation is invariably the starting point for helping clients achieve their goals, effective tax planning is also crucial. Trusts can also play a powerful role in financial planning. Tax planning with FundsNetwork Trusts Our wide range

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of trusts can help with  
client tax planning  
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can be very effective  
when planning for  
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through the generations,  
whether we are making  
best use of your  
business assets through  
a Business Property  
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Trusts offer a useful  
way to save Inheritance

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family-owned businesses on topics including inheritance tax planning, capital gains tax and income tax. This often involves the creation of trusts.

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Using trusts to avoid inheritance tax. Trusts are an often overlooked way to manage your estate when you pass away, keeping an element of control over what happens to your assets and how they can be used. The tax treatment of trusts can also mean they're useful for reducing the amount

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of inheritance tax that will be paid. However, the rules around inheritance tax and trusts are complicated, and it may cost you more.

## **Inheritance tax and trusts - Which?**

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ensure the grantor is

able to protect his assets

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you put money or  
property in a trust,  
provided certain  
conditions are satisfied,  
you don't own it any  
more. This means it  
might not count towards



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your Inheritance Tax  
bill when you die. This  
guide explains the ins  
and outs of using a trust  
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Tax.

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managing assets  
(money, investments,  
land or buildings) for

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people. There are different types of trusts and they are taxed differently. The settlor decides how the assets in a ...

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using trusts. Essential for tax practitioners and financial advisers alike, it demonstrates the effective use of different trusts to meet financial and tax planning objectives.

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reduce overall tax

burdens different types

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of trusts are structured  
to suit the particular  
objectives of each

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the UK has declined for  
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as the tax planning  
vehicles fall out of  
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families. Latest statistics  
from HM Revenue &  
Customs showed ...

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two most common taxes

to avoid are income and

estate taxes while

income taxes can be as

high as 39 percent

current estate taxes are

at 35 percent but are set

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