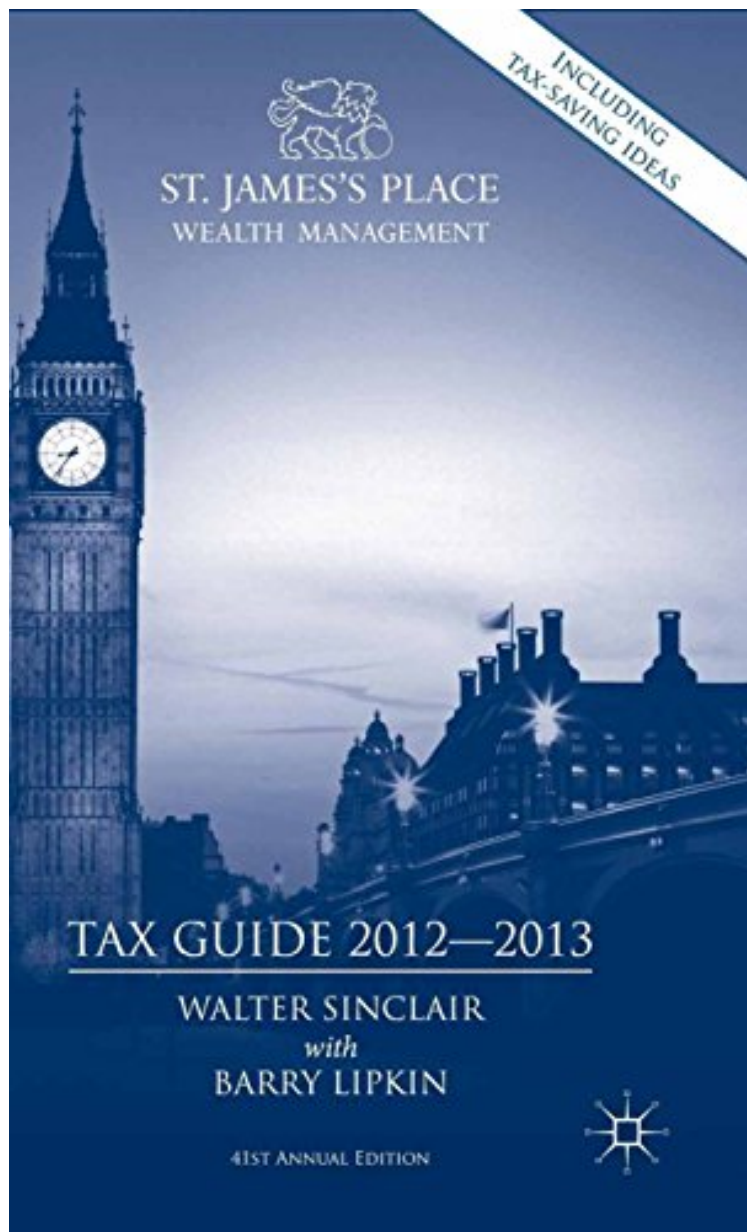


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St. James's Place Tax Guide 2012-2013

Walter Sinclair, BARRY LIPKIN

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About the Author
WALTER SINCLAIR, FCA, has been a tax specialist for over 40 years. Having been a tax partner with two leading firms, he now acts independently. He has written many articles for specialist journals and the national press and is the author of various popular books on tax, including the St. James's Place Tax Guide since its first publication as the Hambro Tax Guide in 1972. E. BARRY LIPKIN, LLB FCA ATII TEP is a long-standing contributor to the St. James's Place Tax Guide. Now in independent practice, after many years as a tax consultancy partner at a leading national firm, his experience in tax, trusts and related fields embraces consultancy, litigation, executorship, writing and lecturing.