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A practical guide describing the taxation and related legal and regulatory issues facing potential emigrants, particularly those considering emigrating from the US. An outline of "problem" taxes is followed by possible steps to avoid them. The US rules are then described together with relevant court cases and treaties. Tax considerations for emigrants from other countries are itemised ...

The tax exile report : citizenship, second passports and ...

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A tax exile is a person who leaves a country to avoid the payment of income tax or other taxes. It is a person who already owes money to the tax authorities or wishes to avoid being liable in the future to taxation at what they consider high tax rates, instead choosing to reside in a foreign country or jurisdiction which has no taxes or lower tax rates. In general, there is no extradition agreement between countries which covers extradition for outstanding tax liabilities. Going into tax exile i

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