

Candidate Number			



**Association of Taxation Technicians**

## **Examination**

May 2008

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### **PAPER 4 – PART I**

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### **INHERITANCE TAX, TRUSTS & ESTATES**

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TIME ALLOWED – 3 HOURS  
(for Part I and Part II)

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You are required to answer **all** questions in Part I and Part II (printed separately).

#### **Part I**

- You must write your answers in this booklet using the space provided under each question and complete your candidate number at the top of this page.
- Each question carries between two and four marks as indicated in brackets.
- It is expected that your answers will be in brief bullet point format or summary computations.
- It is not expected that you will require all of the space provided.
- All workings should be shown and made to the nearest month and pound unless the question requires otherwise.
- *There is an alternative question 13 for Scots law candidates.*





























