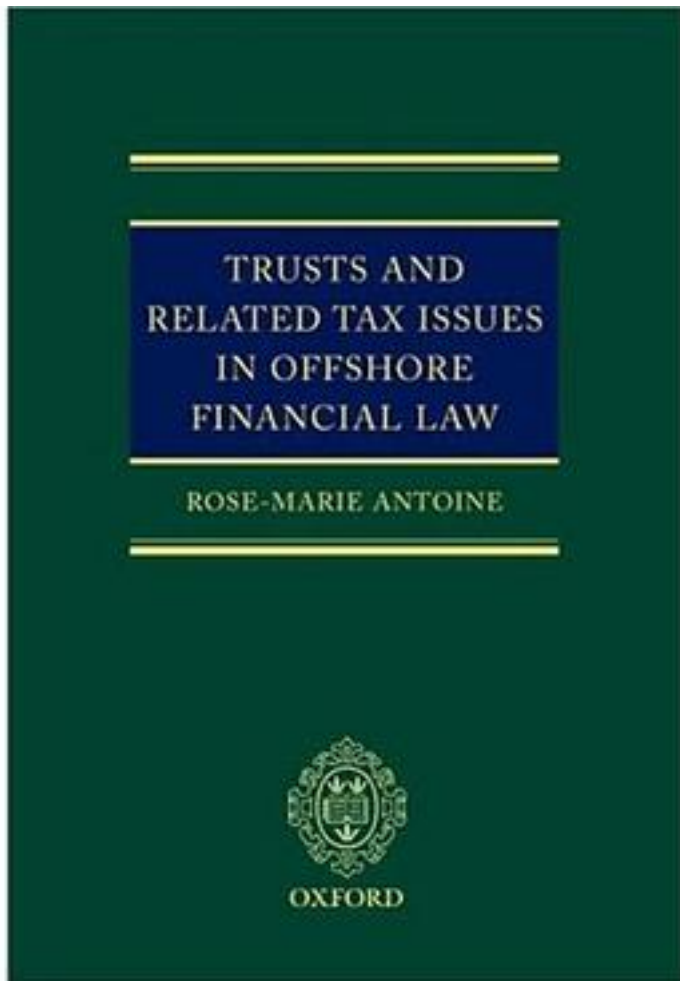


Trusts and Related Tax Issues in Offshore Financial Law



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The offshore financial centre remains one of the most important and intriguing new phenomena in the international financial sector today, accounting for billions of investment dollars worldwide. One of the key financial products that the sector has spawned is the offshore trust. A statutory creation, the offshore trust is a significant departure from the traditional English common law trust. This modern trust, which serves as an important vehicle for tax planning, estate planning, asset protection, and broader investment objectives in offshore jurisdictions, operates within a special legal framework. It embodies significant and often radical concepts, such as the purpose trust, and trusts created specifically to avoid forced heirship regimes. This book examines this complex legal framework and the corresponding jurisprudence in detail, providing a valuable resource tool for the practitioner and academic alike. The offshore trust is a fairly new creature, and thus several controversial questions arise. This book offers an honest appraisal of such questions, examining the offshore trust from both its statutory origins and comparatively, taking into account common law presumptions about the trust. This enables the practitioner to source workable solutions to the inevitable conflicts that arise. Public policy concerns are also addressed. Offshore trusts have not been insulated from broader questions surrounding offshore financial centres. These are also discussed, particularly in relation to their tax planning, asset protection, and confidentiality functions. The responses to these questions coming from an ever-increasing body of case law and legislation, are also examined.

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