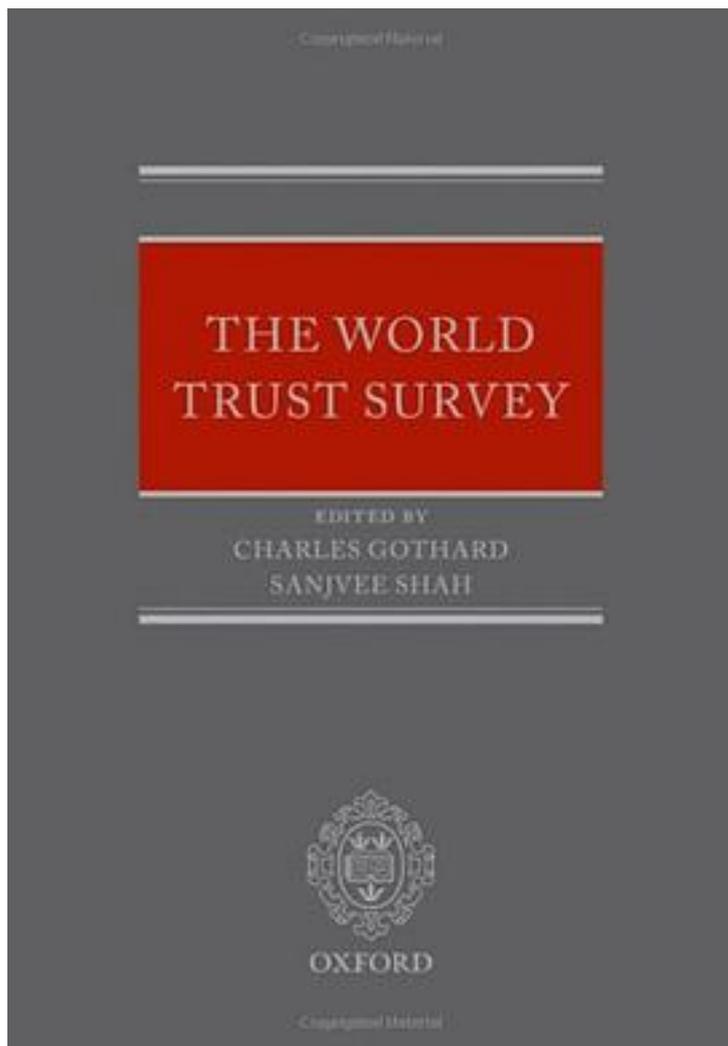


# The World Trust Survey



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The use of international trusts continues to expand, and practitioners increasingly need to be aware of cross-border considerations. This title provides a concise and practical overview of the key aspects of law and practice in all the key jurisdictions offering trusts. Private and commercial trusts are established under the law of an increasing number of jurisdictions, which are competing to attract trust business, and these laws are often dissimilar. As international trusts mature, established trust jurisdictions are changing their laws to comply with the legal demands and standards imposed by international agencies, as well as to meet the legitimate expectations of the institutional investor. The courts of international centres are also developing their own jurisprudence. In addition, jurisdictions new to trusts are introducing trusts in the vehicles which they offer investors, and legislation from these new trust centres is opening up new routes for international investment and tax mitigation. This book provides a comprehensive treatment of the subject, covering all the key on-shore and off-shore jurisdictions that practitioners typically encounter. It offers a very practical overview of the subject using a questionnaire format for each country, avoiding academic material, and giving concise answers to the sorts of frequently asked questions that arise in trust law and practice. The questionnaire covers a full range of subjects such as the mechanics of trusts, issues such as anti-money laundering laws and conflicts of laws, shams, protectors, and forced heirship as well as the different types of trusts used in a jurisdiction. Formerly an annual special issue in the journal *Trusts & Trustees*, this title has been improved and extended with a reworked questionnaire, new countries and contributors, and new editors, Charles Gothard and Sanjeev Shah.

作者介绍:

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