



a Constellation Software Inc. Company

Non-Resident UK CGT Tax on Real Estate Assets



Tax Provisioning in Portfolio Bonds and Collective funds

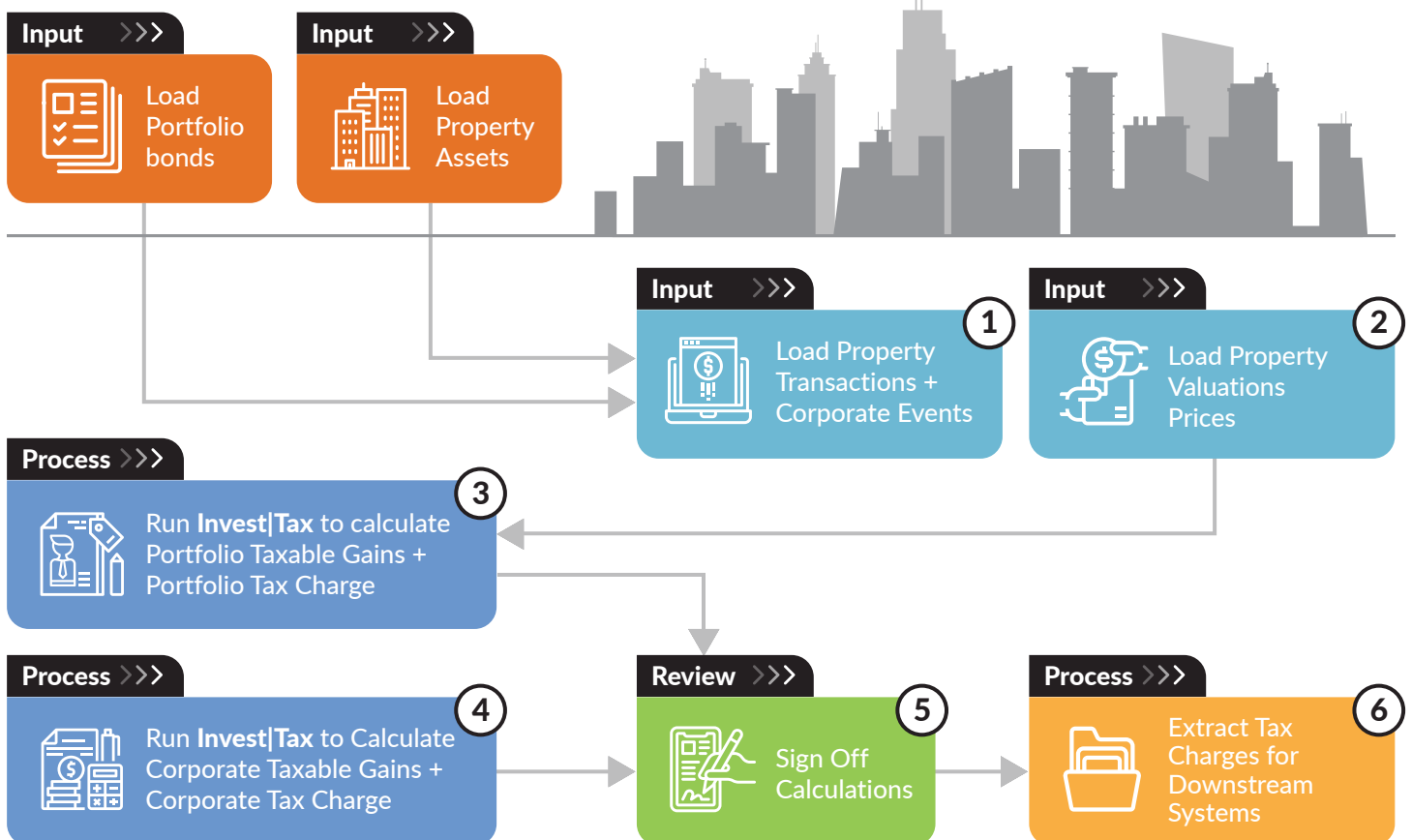


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Accounting for Tax in Property Assets

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