

# FILING INSTRUCTIONS

## RELEASE 88

Below are the filing instructions for **Release 88** of *Dymond's Capital Taxes*. Please remove and discard the specified old pages and insert the new ones as indicated below. However, before filing this release, please ensure that **Release 87** has been filed. The filing record card indicates details of the most recently filed release.

The checklist contains a complete list of pages your looseleaf should contain after you have filed this release.

For the most up-to-date version of these filing instructions, please visit the subscriber information page at [www.sweetandmaxwell.co.uk](http://www.sweetandmaxwell.co.uk).

**NB: Please note that there are two new divider cards included with this release.**

### VOLUME 1

|                          | <i>Remove old pages</i>  | <i>Insert new pages</i>  |
|--------------------------|--|--|
| <b>Preliminary pages</b> | Filing Instructions 1 – 2<br>Checklist 1 – 8<br>Prelims i – viii<br>Missing Pages Request        | Filing Instructions 1 – 2<br>Checklist 1 – 8<br>Prelims i – viii<br>Missing Pages Request                  |
| <b>Contents</b>          | [TOCMain]-1 –<br>[TOCMain]-6   | [TOCMain]-1 –<br>[TOCMain]-6   |
| <b>The Charge of Tax</b> | 943 – 972-990<br>1421 – 1422<br>1451 – 1458-1460   | 943 – 952<br>[TOC5]-1 – [TOC5]-2<br>1451 – 1460  |
| <b>Settled Property</b>  | 4241 – 4242<br>4305 – 4336<br>5145 – 5148-5250<br>6091 – 6092<br>6201 – 6202<br>6273 – 6298-6350 | [TOC16]-1 – [TOC16]-4<br>4305 – 4330<br>5145 – 5148<br>[TOC21]-1 – [TOC21]-4<br>6201 – 6202<br>6273 – 6298 |

**You have now finished filing Volume 1**

### VOLUME 2

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| <b>Foreign Element</b> | [TOC30]-1 – [TOC30]-2<br>8253 – 8254<br>8259 – 8262<br>8265 – 8268 | [TOC30]-1 – [TOC30]-4<br>8253 – 8254<br>8259 – 8262<br>8265 – 8268/8 |
|------------------------|--|--|

**\*\*\*PLEASE REMOVE DIVIDER CARD “Pre-Owned Asset Income Tax and Estate Planning” AND REPLACE WITH “Pre-Owned Asset Income Tax” DIVIDER CARD\*\*\***

**Pre-Owned Asset Income Tax**

|             |                       |
|-------------|-----------------------|
| 9151 – 9152 | [TOC38]-1 – [TOC38]-2 |
| 9157 – 9170 | 9157 – 9166           |

**\*\*\*PLEASE INSERT NEW DIVIDER CARD “Estate Planning” before Chapter 44 (p.9235)\*\*\***

**Estate Planning**

|                       |                       |
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| [TOC47]-1 – [TOC47]-2 | [TOC47]-1 – [TOC47]-2 |
| 9301 – 9342           | 9301 – 9338           |

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**VOLUME 3**

**Tables**

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| <i>Table of Statutes</i> | 1 – 38 | 1 – 40 |
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| <i>Table of SIs</i> | 1 – 4 | 1 – 4 |
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**You have now finished filing Release 88**