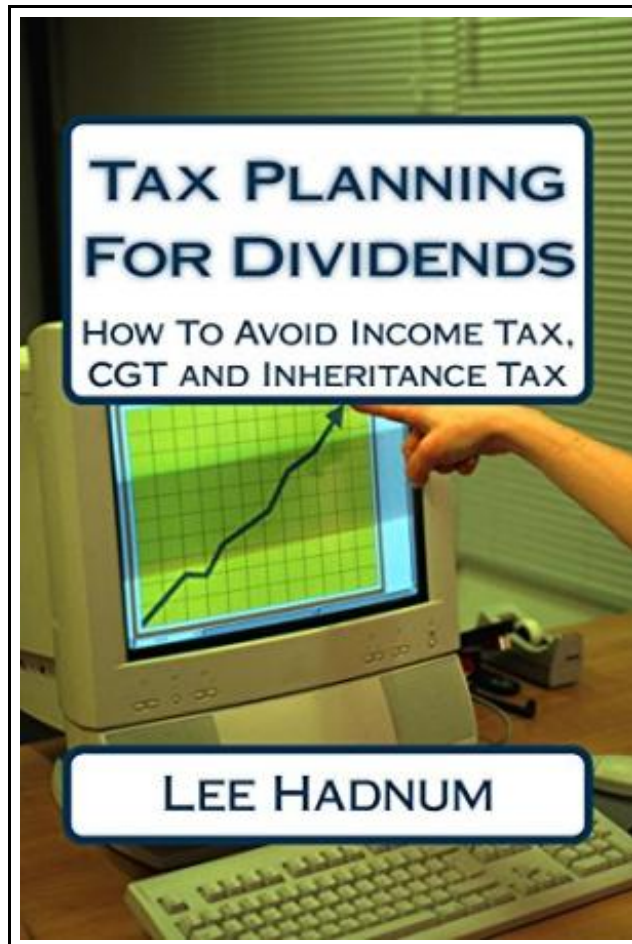


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TAX PLANNING FOR DIVIDENDS: HOW TO AVOID INCOME TAX, CGT AND INHERITANCE TAX

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