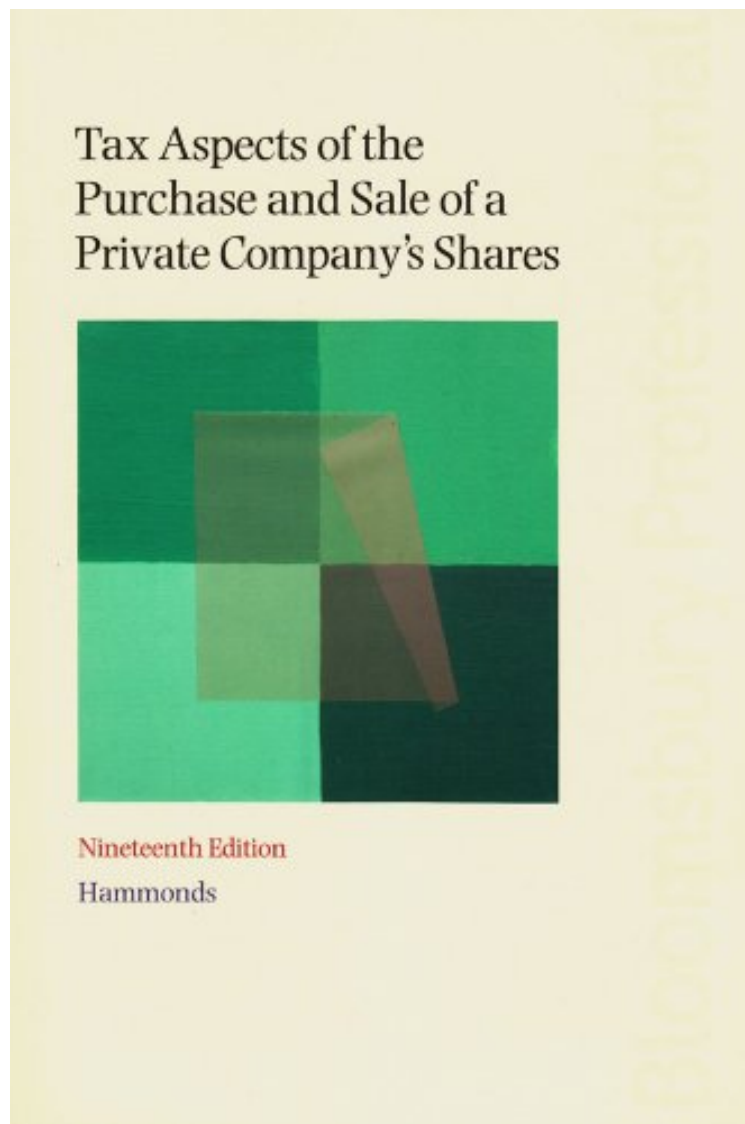


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About the Author This popular tax annual is written by an expert team at Hammonds LLP commercial law firm.