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For an offshore bond, tax could be payable at any or all of the 0%, 20%, 40% and 45% rates. 'Top slice' relief, which broadly taxes the average gain over the whole investment period, may limit or even eliminate the amount of tax payable at the higher 40% and 45% rates

How to take cash tax efficiently from an offshore bond

Offshore bonds grow in a virtually tax-free environment which is known as gross roll-up. Individuals can offset their gain against any unused personal allowance, the starting rate of 0% and the personal savings rate if applicable. Individuals may be able to make use of top slicing to reduce the tax payable on the gain. What are offshore bonds?

Offshore Bonds Taxation explained - Pru-Adviser

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List of Offshore Tax Havens, Financial Centres & Jurisdictions

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