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Estate Planning: Papers By John Prebble, Professor of Law, Victoria University of Wellington

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New Zealand Law Journal, p. 78, 1979

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[JOHN PREBBLE](#), Victoria University of Wellington - Faculty of Law, Monash University, Institut für Österreichisches und Internationales Steuerrecht, Wirtschaftsuniversität Wien
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A complete and detailed examination of the client's financial affairs is necessary for estate planning to be effective. The matters to be borne in mind include: estate duties; gift duties; the client's items of property; the client's taxable income; cash flow of the client's business; and the income and asset position of the client's partner and family.

As at 2009, much of the substantive law on which the plan was based has been amended or repealed. In particular, while the Estate and Gift Duties Act 1968 is still on the statute book, the rates of the estate duty are now zero, in effect abolishing the tax. Nevertheless, the practical methodology suggested for advising personal clients remains of use for practitioners today.

["Fundamentals of Estate Planning"](#)

New Zealand Law Journal, pp. 20-24, February 1979

[Victoria University of Wellington Legal Research Paper No. 25/2015](#)

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The fundamental objective of estate planning is to reduce the death duties payable on the estate. The way to achieve this is to dispose of property, and thereby to reduce the dutiable estate before the client's death. Influence over and benefit derived from the transferred assets can be maintained during the client's lifetime.

["A Positive Approach to Estate Planning"](#)

New Zealand Law Journal, pp. 47-50, February 1979

[Victoria University of Wellington Legal Research Paper No. 26/2015](#)

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Estate planning seems to be subject to more delays than most work undertaken by solicitors. One reason may be that estate planning employs conveyancing techniques in a manner that solicitors would seldom recommend to clients who are parties to arm's length transactions.

["Example of an Estate Plan"](#)

New Zealand Law Journal, pp. 105-112, 1979

[Victoria University of Wellington Legal Research Paper No. 27/2015](#)

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This plan follows a previous article by the author, "Estate Planning Checklist" [1979] NZLJ 78, available on SSRN at <http://ssrn.com/abstract=1545523>. The plan is in the form of a letter sent to instructing solicitors about a fictional client and details the aspects of his estate that require planning and the potential benefit of doing so.

As at 2009, much of the substantive law on which the plan was based has been amended or repealed. In particular, while the Estate and Gift Duties Act 1968 is still on the statute book, the rates of the estate duty are now zero, in effect abolishing the tax. Nevertheless, the plan may be of historic or comparative interest, and the methodology employed may be useful for practitioners advising personal clients.

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About this eJournal

The Victoria University of Wellington was founded in 1899 to mark the Diamond Jubilee of the reign of Queen Victoria of Great Britain and of the then British Empire. Law teaching started in 1900. The Law Faculty was formally constituted in 1907. The first dean was Richard Maclaurin (1870-1920), an eminent scholar of both law and mathematics. Maclaurin went on to lead the Massachusetts Institute of Technology as President in its formative years. Early professors included Sir John Salmond (1862-1924), still one of the Common Law's leading scholars. His texts on jurisprudence and torts have gone through many editions and remain in print.

Alumni include Sir Robin Cooke (1926-2006), one of the leading judges of the British Commonwealth. As Baron Cooke of Thorndon, he sat on over 100 appeals to the Judicial Committee of the House of Lords, one of very few Commonwealth judges ever appointed to do so.

Since 1996 the [Law School](#) has occupied the Old Government Building in central Wellington. Designed by William Clayton and opened in 1876 to house New Zealand's then civil service, the building is a particularly fine example of

Italianate neo-Renaissance style. Unusually among large colonial official buildings of the time it is constructed of wood, apart from chimneys and vaults.

The School is close to New Zealand's Parliament, courts, and the headquarters of government departments. Throughout Victoria's history, our law teachers have contributed actively to policy formation and to law reform. As a result, in addition to many scholarly articles and books, the Victoria SSRN pages include a number of official reports.

Victoria graduates approximately 230 LLB and LLB(Hons) students each year, and about 60 LLM students. The faculty has an increasing number of doctoral students. Ordinarily there are ten to twelve students engaged in PhD research.

Victoria University observes the British system of academic ranks. In North American terms, lecturers and senior lecturers are tenured doctrinal scholars, not legal writing teachers. A senior lecturer corresponds approximately to a North American associate professor in rank.

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