

THE OFFSHORE TAX PLANNING REVIEW

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From the Editors

EDITORIAL

It is very pleasing that this Review has already acquired a first class reputation worldwide. This is of course due to the high quality of articles which are published. Very many original ideas have been raised and fresh insights provided. The articles in this issue continue to meet these very high standards. There is a good balance of technical articles on UK taxation and interesting articles from other jurisdictions. Of particular topical interest is Alastair Hudson's analysis of Harman J's decision in *Marshall v Kerr*.

The provisions of FA 1991 Sch 16, particularly the proviso to para (3), remain opaque. A Statement of Practice is currently in draft. We can only hope that it is published in time to be dealt with in the next issue of the Review.

All articles (whether long or short), ideas for articles and other correspondence on editorial matters should be addressed to David Ewart Esq., Managing Editor, The Offshore Tax Planning Review, Pump Court Tax Chambers, 16 Bedford Row, London WC1R 4EB.

14th February 1992

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