

SELECTED ARTICLES ON CHARITY LAW IN OTHER JOURNALS

Definition of Charity

- Charles Corman and Jonathan Calverley "Charities and the Arts" (1992) 142 New Law Journal Supplement 20

Trustees

- Richard Nobles "Charities and Ethical Investment" [1992] Conveyancer 115-118
- John Duddington Investment Duties of Trustees of Charitable Trusts: *Cowan v Scargill* (1992) Law and Justice 112/113, 68-69
- Peter Luxton "Ethical Investment in Hard Times" (1992) 55 MLR 587-593 (Commentary on *Harries v Church Commissioners* Times October 30, (1991))
- Peter Carty "Sticking to the Rules" Accountancy (1992) 100, 84 (New financial reporting requirements)
- Stephen Lloyd "Charity Trustees and their Liabilities" (1992) 142 New Law Journal Supplement 24-36
- M J Russell "Registering Collective Names" (1992) 142 New Law Journal 541-542

Taxation

- Andrew Burgess "Goodbye to Charityland" (1992) TTJ (Tax implication of charities) 2(1), 1-3
- John North "Too Good to be True" (1992) Taxation 128, 330 (Charitable giving and annual inheritance tax exemption)
- Peter Howitt "Charities and VAT" (1992) Tax Journal 147, 10-13
- Charles Pascoe "Tax Efficient Corporate Charitable Giving" (1992) Tax Journal 147, 14-15

- Jim Ferguson "Charities and Trading" (1992) Tax Journal 174, 16-17
- Jim Ferguson "Charities and Trading Subsidiaries" (1992) Tax Journal 177, 14-15
- John Nisbet and Allan Hargreaves "The Need for Charity" (1992) TTJ 3(3), 1-3 (Tax investigation of charities)
- David Harris "A Romance?" (1992) Tax Journal 173, 10-11 (Note on *Sheppard Trustees of Wardlaw Trust v IRC* unreported)
- Robin Paul and Dawn Goodwin "Charities and Bequests" (1992) 136 Solicitors Journal Supplement 38-44 (Inheritance tax points)
- Peter Vaines "Red Cross Trusts" (1990/91) Offshore Tax Planning Review 17-20 (Inheritance tax problems on ITA 1984, s.23)

Visitors

- J H Baker "Judicial Review of Judges as Visitors to the Inns of Court" (1992) Public Law 411-423

General

- Jonquil Lowe "The Which? Guide to Giving and Inheriting" (1992) (Charities are losing out because donors do not take advantage of tax incentives) October 1992