

## 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