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EDITORIAL

This issue of the *Journal* contains articles involving both direct and indirect taxes.

Michael Paulin discusses the important decision of the House of Lords in the *Fleming* and *Condé Nast Publications* case. The judgment emphasises the importance of the EU principles of effectiveness and legitimate expectation and their impact on national tax rules, in this case the UK's VAT legislation.

The second and third articles concern the ECJ's *Cartesio* judgment and company mobility in the EU. First, Domenico Antonio Multari examines the tax repercussions of an outbound transfer of a company in the EU and provides an analysis of the jurisprudence of the ECJ from *Daily Mail* to *Cartesio*. This is followed by Mark Lauthier's view on the case which emphasises the significance of the *Cartesio* judgment for Malta and provides some interesting insights into redomiciliation within the EU in the wake of some of the Court's comments in *Cartesio*.

The final article by Philip Laroma Jezzi analyses the concept of "comparability" used by the ECJ in its direct tax jurisprudence. The author concludes that a key factor in establishing comparability lies with the *purpose* of the national provision that interferes with the cross-border dimension.

Dr. Tom O'Shea
Editor
December 2009