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# THE EC TAX JOURNAL

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E C T J

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# EDITORIAL

We are grateful to the LLM students at the Centre for Commercial Law Studies at Queen Mary, University of London for the four leading articles in this issue. These articles are based upon the most accomplished presentations the students gave in May 2006 at a seminar arranged by the students themselves. Our thanks must be extended to Tom O'Shea, Lecturer in Tax Law at the Centre for inspiring the students and ensuring that their presentations were converted into an article format and to Inese Jundze who led the student organising team and put the whole event together. The 2007 Student EC Tax Conference will take place in mid-May and will be organised by the students of the 2007 EC Tax class.

In the opening article, Christian Koch considers the compatibility of Limitation of Benefit clauses in double taxation agreements with European Community law. This article was written in advance of the ECJ's decision in the ACT IV GLO which clarified some of the Court's thinking in this area.

In the second, Stephen Gingell focuses on and analyses the Advocate-General's opinion in the ACT IV GLO case - the article was written before the final decision of the Court in December.

The third article is by Grahame Turner. Although written before the final decision of the ECJ in Cadbury Schweppes, this article provides a useful analysis of the UK's CFC legislation.

In the fourth article, Fokion Vounatsos summarises recent cases on free movement of capital and third countries.

Finally, in his regular review, Piotrek Bogus, a student in Warsaw, provides a summary of a recent decision by the European Court of Justice.