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EDITORIAL

This is the first issue of the ECTJ under the editorship of Keith Gordon. It is hoped that this will see a return to three issues being published each year.

The first article in this issue is by Joanna Mitroyanni, a PhD student at Queen Mary University of London. The article will be of interest to both the beginner and the cognoscente of EC law. It brings readers up to date with the current thinking about the meaning of the Free Movement of Capital, a concept now being exploited by tax practitioners across the continent.

Another fundamental topic is considered in the second article. Written by Peter Harris, the article deals with the draft European Constitution from its historical origins and its implications for the future of our tax laws.

In the third article, Peter Jenkins of Ernst & Young LLP analyses the ECJ's decision in *Arthur Andersen* and the VAT consequences for back-office services provided within the insurance industry.

The final article is by solicitor Scott Crosby. He looks at the methods adopted by the former H M Customs and Excise in prosecuting serious frauds and discusses whether the ends can ever justify the means.

Robert Venables QC

Keith M Gordon