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# THE EC TAX JOURNAL

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**E C T J**

Volume 8, Issue 3, 2006

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## EDITORIAL

Welcome to the second issue of the ECTJ for 2006.

In the opening article, Michael Conlon QC provides a clear summary of the issues surrounding the ill-fated introduction of the three-year cap on repayments of VAT and recovery of input tax. Michael has very kindly updated his original article to reflect the recent decision of the Court of Appeal in *Condé Nast*.

In the second, Simon Whitehead, a partner at Dorsey & Whitney, provides a guide to the background and the latest developments in the Group Litigation cases challenging the UK's apparent non-compliance with European law in the context of direct taxes.

The third article is by Nathalie Frisch, an LLM student at Queen Mary University of London. Nathalie considers the rules that apply with respect to state aids, particularly in the context of services of general economic interest (SGEI).

Finally, Piotrek Bogus provides a summary of recent decisions by the European Court of Justice.

Robert Venables QC  
August 2006

Keith Gordon

Ian Hutton