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EDITORIAL

This is the first issue of the EC Tax Journal since the enlargement of the European Union, and in the light of this we are pleased to include the contribution from Piotr Popławski, a Polish lawyer based in Warsaw, on the tax preparations in Poland for entry into the EU.

Regular contributor Redmar Wolf provides us with a timely reminder of how VAT is used to finance the European Communities, and considers the effect of enlargement of the EU on the principle of financing from own resources.

Stephen Bill, head of VAT at the European Commission and a new recruit to the Advisory Editorial Board, reports on the pragmatic reforms being introduced by the Commission to improve the way that the common VAT system works.

Finally, Chris Tailby, of UK Customs & Excise, another new AEB member, offers the tax collector's perspective on UK anti-avoidance initiatives, using the High Street retailer Debenhams's VAT avoidance scheme to illustrate his argument.

Ann Humphrey
Managing Editor