

OTHER KEY HAVEN ARTICLES RELEVANT TO EC TAXATION

THE PERSONAL TAX PLANNING REVIEW VOLUME 6 ISSUE 3

Tax Recovery Claims by the Settlor

Leon Sartin

page 237

The author considers to what extent a settlor, who has been compelled by UK Revenue authorities to pay capital gains tax on gains realised by non-UK resident trustees, pursuant to the Offshore Settlor Provisions, will be able to enforce abroad the right of indemnity against the trustees.

THE CORPORATE TAXATION REVIEW VOLUME 1 ISSUE 4

A Practitioner's View of the Co-ordination of the EC Tax Regimes

Howard Nolan

page 395

The purpose of this article is to list a few points, from the perspective of a UK tax practitioner, in relation to the tabloid newspapers' latest hot topic namely the possible EC drive towards a co-ordinated tax regime for the European Community. The author considers:

The practitioner's viewpoint

The tabloid press and the Government reaction

The levers for controlling economies

Business taxes

Investment vehicles

The author concludes that if the momentum in Europe continues as it is doing at present, tax harmonisation must be attempted, and must be supported, albeit that it is ignorant to under-estimate the difficulties.

THE OFFSHORE TAXATION REVIEW VOLUME 8 ISSUE 3**Musings on the OECD Report on Harmful Competition**

Charles A Cain

page 209

This article is intended to consider some of the issues that the OECD report, published in April 1998 on the subject of 'harmful fiscal competition, failed to consider.

The author, a professional operating from the Isle of Man, notes that the report discusses the concept of Harmful Fiscal Competition, without, however, defining what it mean by the terms "fiscal", "competition" or even "harmful"; it used the term 'Tax Haven', which in the author's view is a deliberately pejorative term, without attempting to define what it meant by the phrase; it projected a moral quality to its arguments without demonstrating how such a moral quality arose and, finally, it failed totally to consider the economic impact of differing fiscal systems.

The EC Tax Journal

BOOKS SUBMITTED FOR REVIEW

THE PLACE OF SUPPLY IN EUROPEAN VAT

by B J M Terra, published by Kluwer Law International (1998).
ISBN 9041107509 Price £65, 320 pages (hardback).