
THE EC TAX JOURNAL

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Volume 2, 1997 Issue 2

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From the Managing Editor

EDITORIAL

It is a great pleasure to welcome Robert Venables QC on to the Consulting Editorial Board and Stephen Coleclough of Coopers & Lybrand on to the Advisory Editorial Board. Stephen Coleclough is a VAT specialist and will contribute regular notes on VAT cases. The first of these will appear in the next issue.

In this issue we have a significant contribution to the debate on tax competition from Professor Alex Easson. What he says deserves close study and should be of interest to tax practitioners and policy-makers alike. Professor Dr Michielse gives us some stimulating comments on anti-avoidance provisions in EC directives. Henri Vandeborgh offers some comments on the deductibility of VAT and Murray Clayson reviews the *Futura* case.

It is a pleasure to see that the articles published in this *Journal* are increasingly noted in other publications. In order to ensure some consistency in the acknowledgment of material it has been decided to recommend a form of citation. This is given on the inside of the first page of this issue.

Copy for the next issue should, ideally, be with me by 13th October 1997. Following unavoidable delays in the production of this issue, it is intended to proceed almost immediately to the production of the next issue.

Finally, I should like to extend a warm welcome to Fay Lau as the new Assistant Editor to the *Journal*.

Timothy Lyons

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