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# THE EC TAX JOURNAL

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E C T J

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## From the Managing Editor

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### EDITORIAL

The Commission has been associated with the *Journal* since its foundation and so it is a pleasure to welcome James Currie, the present Director-General of DG XXI, onto the Advisory Editorial Board. A warm welcome too to Carlos Benítez of the Madrid office of Gomez-Acebo & Pombo. His timely article on the Zona Especial Canaria appears in this issue.

Also in this issue Professor Marc Dasseffe offers some stimulating observations on some recent ECJ decisions concerning both indirect and direct tax. Christian Emmeluth discusses the Danish response to *Schumacker* and *Wielockx*. Mark Baldwin examines a case referred to the ECJ from the English courts concerning excise duty on tobacco and Council Directive 92/12/EEC and Francisco de Sousa da Câmara offers a response to Bart Rubbens' article on the Parent-Subsidiary Directive. For my part I have attempted to draw attention to the need to take account of gift and inheritance taxes in the single market and highlighted a recent UK case of some interest in the context of freedom of establishment.

Manuscripts should ideally be with me by 30th June 1996 to be certain of publication in Volume 2, Issue 1. May I encourage, in particular, contributions responding to the recent Commission paper *Taxation in the European Union*.

Timothy Lyons

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May 1996