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# THE PERSONAL TAX PLANNING REVIEW

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# EDITORIAL

This issue opens with an article by the Consulting Editor, Robert Venables QC. In this article, he considers the issues and opportunities with relation to employee benefit trusts following the House of Lords' decision in *Dextra Accessories Ltd and others v Macdonald (Inspector of Taxes)*.

In the second article, Nicholas Jacob of Lawrence Graham LLP looks at the advantages of reserved powers trusts. Next, the article by Gill Steel of LawSkills Ltd focuses on the interaction of the Stamp Duty Land Tax rules on nil-rate discretionary trusts.

In the fourth article, Keith Gordon reminds readers what is and what is not meant by a person's domicile and how a person's domicile can change. Keith also considers how these long-established principles should be applied in the twenty-first century.

Finally, Ralph Ray provides some notes from recent Key Haven tax planning conferences.

Robert Venables QC  
September 2006

Peter Vaines

Keith Gordon