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## The Personal Tax Planning Review

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### OTHER KEY HAVEN ARTICLES ON PERSONAL TAX

*The Offshore Taxation Review* Volume 8 Issue 2 (already published)

**Finance Act 1998 Section 130: Avoiding Mr Robinson's Section**

Stephen Brandon QC

page 75

The author considers the implications of Finance Act 1998, section 130, the so-called "Robinson" section, and suggests some interesting solutions to the difficulties caused by amendments to section 87 Taxation of Chargeable Gains Act 1992 (the Offshore Beneficiary Provisions).

**Coupe Du Monde Half Time: Jersey 1 - Guernsey 0**

Dr Raymond Ashton

page 81

The author provides an interesting insight into the recent case of *Lutea Trustees v Orbis Trustees Guernsey Limited* which concerned the topical question of the scope of indemnity clauses, particularly with regard to the position of a retiring trustee.

**IHT: UK as a Tax Haven for Individuals Domiciled Abroad**

Ralph P Ray

page 103

The author discusses the UK as a tax haven for non-domiciled individuals and the traps to be guarded against by them.

**Capital Gains Tax - Non-Resident Trusts - Restrictions and Scopes: An Outline Summary**

Ralph P Ray

page 121

The author outlines the current capital gains tax position for non-resident trusts in the light of the Finance Act 1998 changes.

**The European Commission's Proposal for a Directive on Taxation of Savings Income**

Mark Robson

page 125

The author deals with the potential issues if the Council enacts the draft Directive on Taxation of Savings Income.

**Capital Payments to Charities from Offshore Trusts**

Robert Venables QC

page 135

The author updates his previous articles on capital payments to charities from offshore trusts, providing details of the altered Revenue practice in this area, together with a useful analysis of its terms and limitations.

***The Offshore Taxation Review Volume 8, Issue 3 (forthcoming)***

**Planned Articles**

**Dual Resident and Temporarily Non-Resident Individuals and Double Taxation Treaties**

Robert Venables QC

The author examines the residence tie-breaker clause for individuals in the OECD Model Convention and stresses that it is not to be interpreted as though it were written in English English.

**The Transfer Pricing Provisions and Benefits from Offshore Structures**

Robert Venables QC

The author attacks Revenue claims that the new transfer pricing provisions can apply where benefits for less than full consideration are conferred on non-trading individuals by companies or partnerships.

**Golden Trusts: Action Prior to April 6th 1999**

Robert Venables QC

The author considers what action can be taken by trustees and beneficiaries of non-UK resident settlements which will otherwise be caught by the Offshore Settlor Provisions as from 6th April 1999.

**Where is an Interest in A Unit Trust Situate?**

Robert Venables QC

The author considers whether a unit in a unit trust is situate where the trustees are resident, where the underlying assets of the trust is situate or elsewhere. He provides an alternative view to that propounded by Adrian Shipwright and Julian Ghosh in 'Non-UK Trusts: Inheritance Tax Implications for Non-UK Domiciliaries' in Volume 4, Issue 1, of this *Review*.