
THE PERSONAL TAX PLANNING REVIEW
Volume 3, Issues 1-3

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From the Editors

EDITORIAL

This issue of the *Review* has been delayed to accommodate the most comprehensive treatment to date of the new rules on income tax under Schedule A. We are indebted to Robert Argles for providing a detailed analysis of the new regime and highlighting areas of interest and potential problems, which gives the practitioner an invaluable synopsis of the new rules. The theme of subjecting hitherto neglected questions of principle to close analysis is continued by Alexander Pepper and Valda Clapham, who consider share valuation issues in the context of Schedule E, and Ian Johnson who examines the question of whether it is always wise to assume that consideration securities should be structured to be non-qualifying corporate bonds.

We are delighted that a contribution by Robert Grierson in Volume 2, Issue 3 of the *Review* has provoked further thoughts from David Stopforth on the historical context of the children's settlement legislation. The Editors welcome any responses to contributions which engender a spirit of vigorous academic debate.

All articles (whether long or short), ideas for articles, and other correspondence on editorial matters should in future be addressed to: Julian Ghosh Esq, Managing Editor, The Personal Tax Planning Review, 24 Old Buildings, Lincoln's Inn, London WC2A 3UJ Tel: (0171) 242 2744, Fax: (0171) 831 8095.

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