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EDITORIAL

This issue opens with an article by Peter Vaines. In this article, he suggests that the concept of domicile with regard to federal states is no longer supportable.

The second article, by James Kessler QC, considers the impact of the remittance rules in respect of payments by individuals using debit cards, charge cards and credit cards. In the light of HMRC's current investigations of UK banks, this article is particularly timely and will provide some taxpayers with some rays of hope.

The third article is by Alan Stevens of the Carey Olsen Group in Jersey. Alan discusses the new Jersey Cell Company legislation which came into force on 1st February 2006.

Next, we publish a review by Daniel Feingold of the fourth edition of James Kessler's *Taxation of Foreign Domiciliaries*.

Keith Gordon then provides a brief summary of two recent cases – one discussing the test for determining whether an individual has abandoned a domicile of origin; the other discussing the residence of companies.

Finally, we reproduce with kind permission of the authors an appendix to “Jersey Insolvency and Asset Tracking” by Michael Wilkins and Anthony Dessain in which they consider how, in Jersey, an insolvency may affect both the recoverability of tax and the information and documents that can be obtained for the purposes of foreign tax recovery and how, in relation to enforcement of judgments and trusts, an insolvent scenario may result in payment of a foreign tax, the obtaining of information and documents and possibly the setting aside of a trust or transactions themselves.

Robert Venables Q.C.

Jonathan Schwarz

Keith Gordon

June 2006