
THE OFFSHORE TAX PLANNING REVIEW
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From the Editors

EDITORIAL

The Editors are very pleased with the mix of articles in this Issue of the *Review*. There is still a strong non-UK flavour. We have an extremely topical article by Jonathan Miller on the legal and taxation implications of owning a Spanish timeshare property; also an illuminating article by Timothy Urquhart concerning the introduction of a form of trust into France. We warmly welcome more contributions of this sort.

Michael Birt deals with the *Rahman* decision which is important to all who are involved in international tax planning through trusts. Richard Rees-Pulley writes in reply to two articles in previous issues of the *Review*; in doing so he keeps the great remittance debate on the boil.

There is currently no shortage of articles concerning foreign jurisdictions. However, we must recognise that a large part of the circulation is UK based. We would, therefore, like to particularly encourage contributions on UK tax issues which have an offshore element. The imminent introduction of the single market means that VAT is currently a fertile field.

All articles (whether long or short), ideas for articles and other correspondence on editorial matters should be addressed to David Ewart Esq, The Managing Editor, Pump Court Tax Chambers, 16 Bedford Row, London WC1R 4EB.

20th November 1992

Robert Venables QC

David Ewart