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From the Editors

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## EDITORIAL

The last Issue of the *Review* concentrated on articles from jurisdictions other than the UK. This is an important source of material as our readership is substantially drawn from practitioners in those jurisdictions. Also it is important for UK tax practitioners to be aware of developments offshore. The *Review* is, however, a UK based publication. We always find that a great deal of interest is generated by articles on the UK taxation of offshore matters. As a counterbalance, therefore, this Issue has a predominance of articles on UK tax topics.

There are articles by Kevin Prosser and Robert Venables on the UK taxation of offshore trusts and their beneficiaries. The Managing Editor and Rupert Baldry have written an article on the European Economic Interest Grouping. It is hoped that this will spark some debate on the usefulness, or otherwise, of this form of vehicle. There are also two interesting, if diverse, articles by Philip Giddings.

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

8th April 1993

Robert Venables QC

David Ewart