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From the Editors

EDITORIAL

The *Review* has now completed its third year, and we are pleased to say that it is going from strength to strength. We have maintained a mix of articles from UK based practitioners and from those who genuinely practise "offshore". We hope that the balance is appropriate to our readership; however, we would always welcome *constructive* comments as to where we are going wrong.

In this Issue, we are pleased to have another lively and extremely informative article on the intricacies of Spanish tax from Jonathan Miller. There is also an interesting technical debate between the Consulting Editor and Kevin Prosser on the provisions of TCGA 1992 s.13. The Managing Editor has written an article on the UK/Jersey Double Tax Treaty, which we hope will generate some discussion.

The Editors would greatly welcome articles or other contributions on VAT and Customs Duty. These are very important international taxes. We hope that Malcolm Grant's article on Import Duties and VAT will stimulate further writing in this area.

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.

3rd August 1993
Robert Venables QC

David Ewart