

THE OFFSHORE TAX PLANNING REVIEW

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CONTENTS

	Page No
From the Editors	1
Bermuda Purpose Trusts: A New Feature of Offshore Trust Planning Alec Anderson	3
The Stable Door Ajar II Robert Argles	11
The Offshore Settlor Provisions: Additions to Non-Qualifying Settlements Robert Venables QC	19
Spanish Property Ownership The New 5% Tax Jonathan Miller	27
Capital Payments Peter Vaines	41
Transfer of Assets Abroad - Part 2 Robert Venables QC	45
A Short Survey of Recent Developments in Trust Law in Offshore Jurisdictions Dr Philip Baker	51
The Interest Charge An Attempt to Show its Effect John F Avery Jones	61
"Bailing-Out" Overseas Settlements: The Pitfalls of Lending a Hand: Finance Act 1991 Sch 16 Para 11(3) Giles Goodfellow	75

From the Editors

EDITORIAL

Regular readers will already have noticed the new format of the Review. This change has been brought about in response to views expressed by subscribers. We hope that this move will prove popular.

It is our desire that the Review should contain articles on a wide variety of topics, connected only by some relevance to taxation. In this issue we have articles on orthodox UK offshore topics, including more analysis of the important Finance Act 1991 provisions. However, there is also an article by Dr Philip Baker which provides a fascinating insight into the various types of trust regime throughout the world. Turning our attention to continental Europe, Jonathan Miller has contributed a most illuminating piece on the problems of property ownership in Spain. We would warmly welcome other articles of this type (and quality!) from countries around the world.

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, 4 Pump Court, Temple, London EC4Y 7AN.

7th November 1991

Robert Venables QC

David Ewart