

# THE OFFSHORE TAX PLANNING REVIEW

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From the Editors

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## 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