

EDITORIAL

This issue of the Tax Review contains four articles based on sessions at this year's Key Haven Annual Tax Planning conference held at Merton College Oxford. All are on highly topical matters and readers will, I believe, find them to be more comprehensive than anything offered elsewhere in the tax press. I hope to include more articles based on other sessions in the next issue.

Andrew Thornhill QC looks at tax planning for director and employer remuneration, and advises on what courses of action remain open in relation to existing EBTs

James Kessler QC considers detailed aspects of the new Finance Act 2013 provisions for debts attributable to excluded property, including a critical review of HMRC's newly published comments in the IHT manual.

Harriet Brown provides a full update on the rule in *Hastings Bass* from a viewpoint of both UK law and Jersey law, where there is now considerable divergence from the position in the UK.

Patrick Cannon offers a detailed analysis of the new General Anti-Abuse Rule with particular reference to how past decisions on other anti-avoidance provisions may assist in how the new rule may in practice.

Articles on UK tax law and practice are always welcome for the Tax Review and those who would like to contribute should contact me please:

E-mail: malcolm.gunn@hotmail.co.uk