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EDITORIAL

Hardly a month goes by without news of developments in EC jurisprudence relating to the incompatibility of the UK tax system with the UK's treaty obligations. In the first article in this issue, Liesl Fichardt and Philippe Freund (respectively a partner and tax assistant at Dorsey & Whitney) explain the context and the status of the key cases in this field.

In the next article, Dr Christiana HJI Panayi , lecturer in Tax Law, Centre of Commercial Law Studies, Queen Mary discusses the recent proposed amendments to the OECD model treaty and the consequences from an EC perspective.

In the third article, Joanna Mitroyanni provides a detailed analysis on the question of whether the recent dividend cases simply look at the equality of treatment or whether they illustrate the need for proper harmonisation. She argues that the traditional tests on equality of treatment fail to provide a solution when the status of non-residents is in issue.

Finally, Piotrek Bogus provides summaries of recent decisions of the ECJ.

Robert Venables QC
June 2007

Ian Hutton

Keith M Gordon