
THE EC TAX JOURNAL

E C T J

Volume 6, 2002, Issue 1

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The EC Tax Journal
is published by
Key Haven Publications PLC
Unit 6, Hurlingham Business Park
Sullivan Road, London SW6 3DU
Telephone +44 (020) 7731 7700, Facsimile +44 (020) 7731 6622
Visit our Website at www.khpplc.com

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References to this journal should indicate year of issue and volume, issue and page numbers. For example Vol 2, Issue 3, page 150, of 1999 should be referred to as: ECTJ 2/3 [1999] 150.

Printed in England by the Book Factory London.

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Editorial

EDITORIAL

Welcome to the first Issue of 2002 and again there is plenty to read!.

The first article in this Issue is a topical look at the future of VAT in the EU by Kenneth Walker, a member of the European Economic and Social Committee. Kenneth Walker was the author of an interesting article on tax harmonisation in Volume 4 Issue 1 and he will be contributing an article to the next Issue on the workings of ECOSOC.

Sascha Steingen, a German lawyer based in Luxembourg, then explores the question 'Are Controlled Foreign Company Rules compatible with the principle of Freedom of Movement of Capital within the EU?' and comes to the conclusion that they may well not be.

'Taking VAT Cases to the ECJ', an article by David Milne QC of Pump Court Tax Chambers is a more light-hearted article which gives an 'insider's' view of the process of making a reference to the Court.

We then have a critical assessment of the proposed directive on taxation of cross-border savings income by Dr. Sideek Mohamed. Dr. Mohamed is an academic based at the University of Stockholm and his article gives an extremely useful review of the background to the proposed directive as well as an analysis of its terms. The article ties in well with the following one on the directive on mutual assistance 25 years on by Jonathan Schwarz of Temple Gardens Tax Chambers.

The final article, 'Taxpayers and Fair Trial Rights', by Richard Wilson, of 9 Stone Buildings discusses the implications for the UK of *Ferrazzini v Italy*. The application of human rights in the tax field is a subject to which we hope to devote more attention in future Issues.

The next Issue is due out in May and, in it, we can look forward to a further article by Peter Harris on abus de droit and the *Halifax Case* carrying on the thread of the articles by Robert Venable QC¹ and Jonathan Peacock QC² and Peter's own earlier article³.

Ann Humphrey
London March 2002

¹ ECTJ 43 [2000] 153.

² ECTJ 43 [2000] 141.

³ ECTJ 53 [2001] 187.