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# THE EC TAX JOURNAL

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E C T J

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## From the Editors

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### EDITORIAL

In this final Issue of Volume three we have a timely article by Paul Farmer on 'EC Law and Double Taxation Agreements' which addresses a number of points of current importance and deserves a wide readership. Also on the topic of discrimination, the Managing Editor has written a short note based upon the recent litigation involving the Royal Bank of Scotland. Staying with direct taxation, we have a useful contribution from Jonathan Schwarz on the 'Enforcement of Foreign Revenue Laws', whilst Professor Marc Dasseste discusses the taxation of savings income and makes some pertinent points.

So far as concerns indirect taxation we are grateful to Stephen Coleclough for his comments on the litigation involving *Société Générale Des Grandes Sources D'Eaux Minérales Françaises* and to Marc Dasseste who gives his views on the *SDC* Case. Finally, the Managing Editor draws attention to a report on tax co-ordination and competition which he believes deserves to be noted outside the UK as well as within it.

Articles for publication in the first issue of Volume 4 should be with Timothy Lyons, The Managing Editor, 24 Old Buildings, Lincoln's Inn, London WC2A 3UP by 29h October 1999.

Robert Venables QC

Timothy Lyons

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