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EDITORIAL

It is a tribute to the expertise and enthusiasm of Hubert Picarda QC that he established the Charity Law and Practice Review as the leading journal of this branch of the law. It was therefore with some trepidation that I accepted the invitation to succeed Hubert as Managing Editor of the Review. Following discussions with the publishers, it is our intention to maintain the current format and style of the journal and we invite readers to submit contributions to future issues on this basis.

In the current climate of charity law reform, with charity Bills under discussion in the parliaments at Westminster and Edinburgh and similarly extensive proposals in Northern Ireland out for consultation - not to mention the flurry of activity in other common law countries - readers might have expected this issue of the Review to be devoted to some of the proposals that have generated so much public comment and controversy. However, it has proved difficult to commission authors at a time when many of our subscribers have been so heavily involved in scrutinising, commenting and lobbying on the legislative proposals. We hope that the lull in this activity occasioned by the General Election will prompt them to put pen to paper or hands to keyboard.

The major part of this issue is devoted to the recently launched "Lifetime Legacies" campaign for the introduction of tax breaks to promote the use of charitable split interest trusts in the UK. First, James Kessler QC provides a thorough analysis of the technical issues involved in adapting UK tax law to make the use of such trusts attractive to potential donors. Second, Tilly Forster of the Institute for Philanthropy has contributed a report of the public debate on these proposals held at the Institute earlier this year, where the views of representatives of different constituents of the charity sector were sought and expressed.

The problems faced by charities and charity regulators are increasingly seen to have an international dimension. Emma Turnbull of the Charity Commission introduces the work of the Commission's International Programme and its approach to working with regulators in other countries.

A key question posed by the new public benefit test proposed for charities is what happens to the assets of a charity that fails the test and loses its charitable status.

Joshua Winfield of 11 Old Square suggests that the state of the law on this point is not as satisfactory as the Government would have us believe.

We hope that these articles will stimulate debate and discussion among our readers. All correspondence should be addressed to the Managing Editor:

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