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## THE PERSONAL TAX PLANNING REVIEW

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The Personal Tax Planning Review  
is published by  
Key Haven Publications PLC  
7 Crescent Stables  
139 Upper Richmond Road  
London SW15 2TN  
Telephone (0181) 780 2522, Facsimile (0181) 780 1693

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## From the Editors

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# EDITORIAL

The contributions in this issue of the *Review* provide a combination of penetrating analyses of areas of Revenue Law familiar to private client practitioners and examination of the impact of recent legislation on personal tax planning.

Leo Price QC examines a curious matter concerning the transfer of property to a charitable trust, established inter vivos, which came before the Court of Protection, while the Consulting Editor examines a potentially fundamental flaw in the associated operations provisions. Ralph Ray considers advantages conferred by flexible life interest trusts for both inter vivos and mortis causa tax planning.

Conrad McDonnell concludes his excellent analysis of the tax implications of leasehold enfranchisement, while Paul Matthews brings attention to a recent case on discovery. Dermot Callinan provides a useful consideration of how to escape the effect of the amended TCGA 1992 section 13, and there is a most interesting examination of self-assessment as it applies to non-UK partners by Nigel Eastaway and Paula Higgleton.

Finally, the Managing Editor provides a review of the new regime for taxing discounted securities.

The Editors welcome contributions, particularly on points raised in articles appearing in the *Review* (or indeed other Reviews and Journals). All articles (whether long or short), ideas for articles, and other correspondence on editorial matters should be addressed to: Julian Ghosh Esq, Managing Editor, The Personal Tax Planning Review, 24 Old Buildings, Lincoln's Inn, London WC2A 3UJ Tel: (0171) 242 2744, Fax: (0171) 831 8095.

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September 1996