
THE PERSONAL TAX PLANNING REVIEW

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From the Editors

EDITORIAL

A wide range of topics is covered in this issue of the Review. The Consulting Editor considers the scope for inheritance tax planning for partially exempt estates which contain some assets eligible for agricultural or business property relief. Ralph Ray offers practical advice on deathbed planning. Peter Vaines forwards a construction of Taxes Act 1988 section 198 which could pose problems for employees seeking a deduction under that provision, while Reg Nock analyses the stamp duty implications of certain aspects of real property transactions. There is also an excellent analysis of the abolition of conversion provisions in the Trusts of Land and Appointment of Trustees Act 1996 by Paul Matthews.

The contribution by Paul Matthews emphasises that tax planning cannot be undertaken in isolation without proper knowledge of the general law which provides the context of the tax advice. Further contributions, particularly on land law and the law of trusts, are invited.

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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