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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

This issue of the *Review* reveals the scope of expertise required by those who practise in the field of personal tax. The Managing Editor and Professor Adrian Shipwright discuss the IHT implications for non-UK domiciliaries holding units in a non-UK unit trust, which turn on the general situs rules of international private law. David Ewart's article on the Revenue attempt to tax payments in lieu of notice as emoluments is in part based on an interpretation of the notice provisions in EPCA 1978, while Michael Jump examines the sinister but vital issues which arise in criminal law in respect of certain aspects of tax practice.

In the last issue we included a detailed and scholarly article by Robert Argles which summarised the new Schedule A rules. The *Review* maintains its tradition of distilling new law for the benefit of practitioners by including in this issue, an article by Colin Masters examining the new "benefit to settlor" provisions.

Turning to recent events, The Greenbury Report (and subsequent controversy) has presented a fruitful source of debate. The Editors plan to include a detailed consideration of the relevant questions in the next issue of the *Review*, which we hope will lead to further discussion on this subject.

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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July 1995