
THE PERSONAL TAX PLANNING REVIEW

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From the Editors

EDITORIAL

We are delighted to welcome Colin Tyre, of the Faculty of Advocates, to the Editorial Board. We are pleased to increase the Scots influence on the Board (one of the Managing Editors practised in Scotland, prior to being called to the English Bar). Subscribers to the *Review*, both Scots and English, will be well aware of the sometimes startling fiscal consequences which may flow from the divergence of Scots and English law. To heighten the profile of such distinctions can only assist the tax profession as a whole.

This issue of the *Review* includes contributions on two areas of great importance which have hitherto attracted little discussion. The taxation of insurance companies is a notoriously difficult area of law, with its application to health trusts adding further complications. The Consulting Editor and Pollyanna Deane provide a clear analysis of the relevant issues. Excise duty has recently attracted attention in the light of *R v CEC, ex p Emu Tabac et al.* The Consulting Editor explores the relationship between the excise duty on goods and the charge to VAT.

Amanda Hardy considers the High Court decision in *Ingram*, while Ralph Ray analyses IHT and CGT implications of lifetime tax planning for the family home, and also, of course, examines this decision. Andrew Hitchmough and Conrad McDonnell reply to an article by Robert Grierson which appeared in *Taxation* on 20th April 1995. We are pleased to receive contributions which encourage debate on all issues.

David Kilshaw and David Tuch consider the terms of the Greenbury Report. We are pleased to continue the *Review's* tradition of subjecting topical issues to close scrutiny.

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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October 1995