
THE PERSONAL TAX PLANNING REVIEW

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From the Editors

EDITORIAL

This issue of the *Review* contains two contributions of fundamental importance as to policy, so far as the tax profession is concerned. Peter Vaines and Aparna Nathan both draw on the Philip Hardman Memorial Lecture for their contributions. Peter Vaines considers the powers of the Inland Revenue in cases of fraud, while Aparna Nathan considers the implications of the advent of pre-transaction rulings. These matters have significant implications for all members of the tax profession and the Editors would welcome further contributions on these matters.

Personal tax issues arise in all contexts, as demonstrated by Conrad McDonnell in a most excellent article on leasehold enfranchisement, while the Managing Editor and David Ewart explore the general law of, respectively, Scots partnership law and equity to arrive at conclusions relevant in the tax world. Inheritance tax is examined in two contexts by Kevin Prosser, namely the gifts with reservation of benefits rules and business property relief, which is also considered by Alan Pink in relation to dormant companies.

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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