

Web Site

WEB SITE

Visit our WEB SITE
at
<http://www.khpplc.co.uk>



KEY HAVEN
PUBLICATIONS LTD

Key Haven Publications Ltd
PO Box 669, Oxford OX3 3AU
Telephone +44 (0) 1865 352121; Facsimile +44 (0) 1865 351081

THE PERSONAL TAX PLANNING REVIEW

P T P R

Volume 14, 2010

EDITORIAL BOARD

Robert Venables QC (Consulting Editor)
Peter Vaines, Barrister, Squires Sanders & Dempsey LLP
(Joint Managing Editor)
Keith Gordon, Barrister (Joint Managing Editor)
Harriet Brown (Joint Managing Editor)

Leolin Price QC
Peter Taylor QC
Christopher McCall QC
Stephen Allcock QC
Stephen Brandon QC
Kevin Prosser QC
Brian Green QC
Philip Baker QC, OBE
Timothy Lyons QC
James Kessler QC
Professor Anthony Mellows
Professor Adrian Shipwright
Professor Paul Matthews
Robert Argles
Colin Tyre

All editorial correspondence should be addressed to

Harriet Brown, Joint Managing Editor

Tax Chambers, 15 Old Square
Lincoln's Inn, London WC2A 3UE
Email: harrietbrown@12oldsquare.co.uk

The Personal Tax Planning Review

is published by

Key Haven Publications Ltd
PO Box 669, Oxford OX3 3AU
Telephone: 01865 352121; Facsimile: 01865 351081
E-mail address: aw.khpplc@khpplc.co.uk

Visit our Website at: www.khpplc.co.uk

DISCLAIMER

The views contained herein are put forward for further consideration only and are not to be acted upon without independent and professional advice.

Neither the Publisher nor the Authors or Contributors can accept any responsibility for any loss occasioned to any person no matter howsoever caused or arising as a result of or in consequence of action taken or refrained from in reliance on the contents hereof.

©2010 KEY HAVEN PUBLICATION LTD

The moral rights of the authors have been asserted

ISSN 0964-6744

Conditions of Sale

All rights strictly reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form or any means, electronic, mechanical, photocopying, recording or otherwise, without prior written permission of the publisher.

Any person infringing the publisher's copyright will be liable to criminal and/or civil proceedings.

Papers are invited for publication on the understanding that they contain original unpublished material not submitted to any other journal and may be subject to anonymous peer review. The decision of the Managing Editors to accept, reject or modify any paper shall be final. Style sheets are available from the publisher on request.

CONTENTS

	Page No
Editorial	v
A Sticking Point – To What Extent Is UK Residence Adhesive? Keith Gordon	1
<i>Ashcroft v Barnsdale: Tax Consequences and Rectification Revisited</i> Harriet Brown	11
A Mccarthy Witchhunt – Was the Court Of Appeal Correct In <i>Mccarthy v Mccarthy & Stone Plc?</i> Keith Gordon	21