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## CONTENTS

	Page No
Editorial	v
<b>The Residence of Individuals - Some Considerations in Light of Recent Case Law and Changes in HMRC Practice</b> Setu Kamal	1
<b>The New Remittance Rules: When Are Income and Gains Remitted to the UK?</b> Amanda Hardy	19
<b>New VAT Traps in International and Offshore Tax Planning</b> Robert Venables QC	35
<b>The Taxation of Jersey Companies in Jersey</b> Mark Dunlop	57

## EDITORIAL

Over the summer Key Haven ran a successful conference in Jersey and this issue of OITR contains two articles which discuss some of the issues from that conference. First is an article from Setu Kamal of Tax Chambers discussing the recent developments in case law on the residence of individuals.

Also subject to recent changes in the Finance Act 2008 are the rules applying to non-UK domiciliaries and the remittance basis. Amanda Hardy, also of Tax Chambers, gives a detailed analysis of the new rules.

In the first of two articles not from the Jersey conference, Robert Venables QC, the consulting editor of OITR, discusses the impact of the VAT changes to be implemented from 1st January 2010 on offshore and international tax planning.

The last article is unusual in that it considers the tax system in Jersey, especially in its application to foreign entities. Since the introduction of zero ten, has Jersey lost some of its benefits for foreign individuals and companies? Mark Dunlop of Bedell Cristin explains how zero ten works, and its application to entities resident both in and outside of Jersey.

Robert Venables QC

Harriet Brown

December 2009