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EDITORIAL

This issue begins with three articles considering recent developments in the EU courts. The first article, by Tiago Rodrigues of Uria Menendez, considers the need for harmonisation of the Portuguese cross-border loss relief, and is a companion article to “Cross-Border Loss Relief Jurisprudence”, published in the ECTJ, Volume 10, Issue 1.

The second article, by Alexandre Polak of Sterling Sherman LLP, considers the French CFC rules in the light of EU law; it can also be read in conjunction with his article “Controlled Foreign Company Rules and Community Law” in the ECTJ, Volume 10, Issue 1.

The third article on EU law looks at the difficulties in applying double tax treaties to e-commerce and whether or not there is a need for change. The author, Illan Glaubert, considers the impact that e-commerce has had on double tax treaties, and considers the actions taken to date in this developing area.

Dr. Caroline Brincat of KPMG analyses Malta's Code of Conduct for Business Taxation and the participation exemption in Maltese domestic legislation. She goes on to consider whether or not it is compatible with EU law.

The last two articles look closer to home; Peter Harris considers HMRC's treatment of French usufruit in light of recent developments, following on from his article, “Interests in possession, Settlements and *Usufruits*, a Foreign Perspective” (OITR, Volume 13, Issue 2), considering the treatment from a specifically French perspective.

Finally Harriet Brown of Tax Chambers, 15 Old Square outlines some of the pitfalls when using Jersey partnerships, limited partnerships and limited liability partnerships in planning, and puts the case for codifying the nature of a partnership interest in the prospective Jersey partnerships law.

This is the final issue of OITR that Keith will edit, though it is to be hoped he will still be a regular contributor. We wish him every success in the future.

Robert Venables QC
May 2009

Keith Gordon

Harriet Brown