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# THE EC TAX JOURNAL

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E C T J  
Volume 1, 1995/96 Issue 2

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## From the Managing Editor

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### EDITORIAL

We are delighted to welcome three new members onto the Advisory Editorial Board. Paul Farmer (Luxembourg), Marc Quaghebeur (Brussels) and Francisco de Sousa da Câmara (Lisbon). Their experience will be of great value to the *Journal*. Both Paul Farmer and Marc Quaghebeur have written stimulating papers for this issue dealing with different aspects of the EC non-discrimination rules. Although this area has received considerable attention it is apparent that there is a great deal yet to be explored.

We are also pleased to publish Elizabeth Keeling's article on *Schumacker*. The links which the *Journal* has established with a number of university departments are increasingly significant and it is good to have a contribution from King's College, London.

Bart Rubbens article on the Parent-Subsidiary Directive is bound to repay careful reading. It is likely to prove very useful to many practitioners.

Whilst the articles in this issue are all concerned with direct taxation, the *Journal* is equally, of course, a forum for the discussion of issues relating to indirect tax. These will feature rather more in Issue 3 and Volume 2, Issue 1. Contributions received in the very near future may be included in Issue 3. The copy-date for Volume 2, Issue 1 is 29th February 1996.

Timothy Lyons

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