

THE OFFSHORE TAX PLANNING REVIEW
Volume 6, Issues 1-3

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From the Editors

EDITORIAL

This is the second "bumper" issue of the *Review*. The Editors are pleased to have received contributions from respected and authoritative members of the tax profession. In particular we are delighted that two contributions are from tax academics: John Prebble (Professor of Law at Victoria University, Wellington) examines the fiscal consequences of investing through a New Zealand trust and Paul Matthews (Visiting Professor, King's College, London) re-examines the asset protection trust. The Consulting Editor (himself a Fellow of St Edmund Hall, Oxford) engages in debate with Richard Bramwell QC on the question of the taxation of remittances when foreign income has been converted into chattels and imported into the UK. Robert Argles provides a most valuable analysis of the income from overseas land provision in FA 1995, while Nigel Eastaway examines the important question of cross-border exchange of information and collection.

The Editors welcome contributions. The Editors particularly welcome debate 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, Offshore Tax Planning Review, 24 Old Buildings, Lincoln's Inn, London WC2A 3UJ.

February 1996

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