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General anti-avoidance rules of the world: a collection by John Prebble QC

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General Anti-Avoidance Rules: Enactments from the World

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"General Anti-Avoidance Rules: Enactments from the World"

Victoria University of Wellington Legal Research Paper No. 170/2017

WU International Taxation Research Paper Series No. 2018-01

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This paper sets out the text and translations of over sixty of the world's general anti-avoidance rules. General anti-avoidance rules are found in taxation statutes. Known as "GAARs", they are perhaps the most intractable of all statutory provisions, challenging alike to policy-makers, drafters, legislators, advisers, tax practitioners, and citizens. Nevertheless, during the present century they have become increasingly popular among the legislatures of the world. All GAARs have fundamentally the same purpose: to prevent or to render void attempts at tax avoidance. They operate similarly, by providing that despite compliance with tax or general rules, arrangements that have the purpose of avoidance are ineffective against the tax authorities. Despite this similarity of purpose there is a remarkable range of form. GAARs are often very long, sometimes very short. They approach their goal from different angles. The GAARs set out in this paper contain examples of all different approaches. The paper thus forms a foundational resource for comparative work on GAARS and for scholars and policy-makers tasked with evaluating different approaches to drafting or improving their countries' GAARs.

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Alumni include Sir Robin Cooke (1926-2006), one of the leading judges of the British Commonwealth. As Baron Cooke of Thorndon, he sat on over 100 appeals to the Appellate Committee of the House of Lords, one of very few Commonwealth judges ever appointed to do so.

Since 1996 the Law School has occupied the Old Government Building in central Wellington. Designed by William Clayton and opened in 1876 to house New Zealand's then civil service, the building is a particularly fine example of Italianate neo-Renaissance style. Unusually among large colonial official buildings of the time it is constructed of wood, apart from chimneys and vaults.

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