

Tax Avoidance in Australia

GT Pagone

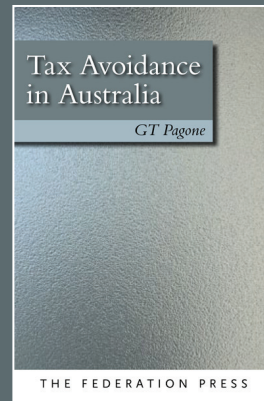
Tax Avoidance in Australia provides a practical explanation of the workings of the main general tax avoidance provisions for income tax (Part IVA) and GST (Division 165). The explanation is placed in the context of the perceived deficiencies in the previous provisions and the elusive nature of the distinction between impermissible tax avoidance and permissible tax planning.

The book explains each of the elements necessary for the application of the anti-avoidance provisions and looks at how the provisions have been interpreted and applied by the Courts and the Commissioner. It also discusses the obligations upon advisers and the potential liability they face when advising upon or acting for taxpayers.

Every professional tax and commercial legal and accounting adviser will find this book a rich and useful source of assistance.

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