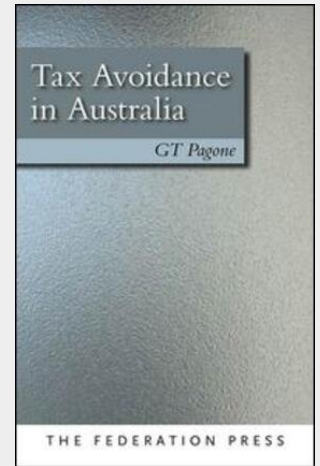


Pagone

## Tax Avoidance in Australia

---

The potential application of the general anti-tax avoidance provisions is an indispensable aspect of general commercial and domestic life, professional practice and professional advice. Daily commercial transactions frequently require consideration of whether the tax avoidance provisions may have been invoked. Normal family dealings often require consideration of whether the tax avoidance provisions have been triggered. Tax Avoidance in Australia provides a practical explanation of the workings of the main general tax avoidance provisions in Australia for income tax (Part IVA) and GST (Division 165). The explanation is placed in the context of the perceived deficiencies with the previous provisions and the elusive nature of the distinction between impermissible tax avoidance and permissible tax planning. In that context 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 by the Commissioner. The book also looks at the obligations upon advisers and the potential liability they face when advising upon or acting for taxpayers. Every legal and accounting professional advising on tax and commercial matters will find this book a rich and useful resource through which to navigate the complex provisions that make up the general anti-tax avoidance rules.



**101,50 €**

94,86 € (zzgl. MwSt.)

*Lieferfrist: bis zu 10 Tage*

---

**Artikelnummer:** 9781862877948

**Medium:** Buch

**ISBN:** 978-1-86287-794-8

**Verlag:** Federation Press

**Erscheinungstermin:** 17.06.2010

**Sprache(n):** Englisch

**Auflage:** 1. Auflage 2010

**Produktform:** Kartoniert

**Gewicht:** 306 g

**Seiten:** 250

**Format (B x H):** 138 x 211 mm

