



GENERAL ANTI – AVOIDANCE RULES (GAAR) – ESTABLISHING SUBSTANCE OVER FORM
co-authored by KNAV Global Tax Partner Uday Ved released.



On July 2018, Bloomsbury released the second edition of General Anti – Avoidance Rules (GAAR) – establishing substance over form. The text is co authored by our Global tax partner, Uday Ved.

The Book is recognised as an important guide and provides an in-depth analysis on the implications of GAAR (in India and globally) on various target structures and arrangements entered by corporates. This guide on GAAR will be helpful to tax payers, tax regulators, tax professionals, research scholars and students of taxation to dissect and understand this complex subject in a simpler manner.

Highlights

- GAAR legislation summarised in lucid language
- A simple guide discussing indications and implications of GAAR
- Covers related elements like transfer pricing, POEM, BEPS, judicial GAAR, global experiences and SAAR
- Decodes technicalities of impermissible avoidance arrangements
- Illustrative diagrams & case laws on GAAR and future tax assessments
- Analyses Indian and Global case laws on tax avoidance
- Second addition specifically covers a separate chapter on - GAAR in Board Room