

# Treasury announces general anti-avoidance principle stu...

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The [Treasury has announced](#) the creation of a study group to look at a UK general anti-avoidance principle. As it says:

*Graham Aaronson QC, today notified the Exchequer Secretary to the Treasury David Gauke, of the experts who will work on his study into a General Anti-Avoidance Rule (GAAR), and the areas they will cover.*

*This follows the Exchequer Secretary's announcement in December that a study group would be set up to explore the case for a GAAR in the UK. This is part of the Government's commitment to tackling tax avoidance and building sustainable defences to address long-standing avoidance risks.*

*Those working with Graham Aaronson in the committee are:*

- \* *John Bartlett*
- \* *Judith Freedman*
- \* *Sir Launcelot Henderson*
- \* *Lord Hoffmann*
- \* *Howard Nowlan*
- \* *John Tiley*

*Topics which the committee will look at include;*

- \* *consideration of existing experience with GAARs and other anti avoidance principles in other jurisdictions;*
- \* *what a UK GAAR could usefully achieve; and*
- \* *what the basic approach of a GAAR should be.*

*The study group will complete its work by the 31st October 2011 and will report its conclusions to the Exchequer Secretary.*

It's got some good people on it, some of whom I know.

Let's hope it delivers.