

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.