

# The Lords say the General Anti-Abuse Rule's a step in t...

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It took a long time, a lot of lobbying and some luck to get a general anti-avoidance rule (or General Anti-Abuse Rule as it now is) onto any government's agenda in the UK. Judith Freedman at the Oxford Centre for Business Taxation worked on that call. [So did I.](#) And very few others did, but now we are to have one and the House of Lords has this morning issued a report on the subject. I was one of those who gave evidence at their hearings.

The [report's conclusion](#) is:

*Given resource constraints and the need to provide certainty for business and to promote UK competitiveness, we regard the narrowly focused GAAR as a reasonable starting point. However, we think it important that the scope of the GAAR should be reviewed in the light of practical experience of its operation as part of the wider review that we recommend elsewhere in this report. Such a review should consider, in particular, how the double reasonableness test has been applied to deliver a narrow focus for the GAAR and whether there is significant evidence that it is deterring abusive transactions.*

I'm pleased: not only has the argument for a General Anti-Abuse Rule been won, it is clear that the Lords see this as the first step towards something broader, and that is good news.

NB I am restricted as to what I can say on some aspects of this report as I am on the General Anti-Abuse Rule Interim Advisory Panel.