

General Rules for Counteracting Tax Avoidance in Germany and the United Kingdom

Germany

United Kingdom

Methods of interpretation	GAAR	Methods of interpretation	GAAR
- abstract description and examples, question of relation and interaction - Parliament and/or courts decisive?		- abstract description and examples, question of relation and interaction - Parliament and/or courts decisive?	

Commonalities and differences

Reasons for differences

Evaluation

- for example:
- legal culture?
- background and attitude of judges?
- style of legislation?
- availability of alternatives to combat tax avoidance?

Legal
Certainty

Effective-
ness