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

Germany
United Kingdom

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

GAAR

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

GAAR

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?

Tobias Franz
University of Muenster
tf@tobias-franz.de