

	Date introduced	Original intent	Limbs	Exceptions to the application of the rule	Burden of proof
 Australia	27 May 1981	To 'strike down blatant, artificial or contrived arrangements, but not cast unnecessary inhibitions on normal commercial transactions by which taxpayers legitimately take advantage of opportunities available for the arrangement of their tax affairs'.	<ol style="list-style-type: none"> 1. There is a scheme 2. Tax benefit associated with scheme 3. Scheme entered into for the dominant purpose of obtaining a tax benefit 	Where the tax benefit is attributable to the making of an agreement, declaration, election, selection, giving of a notice, or exercise of an option.	Taxpayer
 Brazil	2001	Prevent tax planning structures that are formally in compliance with the law but performed exclusively to reduce the tax burden, lacking a legal cause.	<ol style="list-style-type: none"> 1. There is an artificial transaction 2. The transaction was entered into for the sole purpose of tax avoidance 		
 Canada	1988	Deterring or preventing abusive or artificial tax avoidance schemes, without interfering with legitimate commercial or family transactions	<ol style="list-style-type: none"> 1. There is an avoidance transaction 2. There is a tax benefit associated with the avoidance transaction 3. There is an abusive tax avoidance purpose 	Where the transaction does not frustrate or defeat the object, spirit or purpose of the tax provisions – misuse or abuse exception.	Taxpayer – limbs (1) and (2); Tax authority – limb (3)
 China	1 January 2008	Designed to apply as a catch-all mechanism to prevent tax avoidance.	<ol style="list-style-type: none"> 1. There is an arrangement 2. The arrangement is without a reasonable commercial purpose 3. The arrangement results in a reduction of taxable gross income or taxable income 		Taxpayer
 Hong Kong	1986	To strike down 'blatant, or contrived tax avoidance arrangements'. Modelled on the Australian GAAR.	<ol style="list-style-type: none"> 1. There is a transaction 2. The transaction has the effect of conferring a tax benefit 3. The transaction entered into for the sole or dominant purpose of obtaining a tax benefit 	None	
 India	Proposed	Deterring increasingly complex forms of tax avoidance.	<ol style="list-style-type: none"> 1. There is an arrangement 2. The arrangement's main purpose or one of the main purposes is to obtain a tax benefit. 3. The arrangement is undertaken for the main purpose of obtaining a tax benefit 	<p>The arrangement:</p> <ul style="list-style-type: none"> ■ Is not arm's length; or ■ Results in misuse of the provisions of the tax code ■ Lacks commercial substance <p>Is entered into, or carried out, in a manner that is not bona fide</p>	Tax authority
 Ireland	1989	Introduced to counteract transactions that have little or no commercial reality, but are carried out primarily to create an artificial tax advantage.	<ol style="list-style-type: none"> 1. There has been a tax avoidance arrangement 2. A tax advantage has been obtained 3. The tax advantage was the primary purpose 		Taxpayer
 New Zealand	1974	Designed to protect the integrity of the tax system from tax avoidance devices implemented to frustrate it.	<ol style="list-style-type: none"> 1. There is an arrangement 2. The arrangement is a tax avoidance arrangement 		Taxpayer
 South Africa	2 November 2006		<ol style="list-style-type: none"> 1. There is an arrangement 2. The arrangement results in a tax benefit 3. The sole or main purpose of the arrangement is to obtain a tax benefit 	<p>The avoidance arrangement is characterised by one or more of the tainted elements:</p> <ul style="list-style-type: none"> ■ Arrangement has no bona fide business purpose other than obtaining the tax benefit; ■ Lacks commercial substance; ■ Created rights or obligations not normally created between arm's length parties <p>Results in misuse or abuse of the provisions of the Act</p>	Taxpayer: limbs (1) - (3), Tax authority: limb (4)