



Introduction of the Toolkit for the Design and Effective Implementation of General Anti-Avoidance Rules (GAAR) Emphasis on the Caribbean

Date:

09:00-10:30 Panama Time (GMT-5), August 25, 2022

Language:

English

Registration:

<https://portal.ciat.org/register/eventform/c8651bf26e2188f129a84cfaef8c766926db03b2edb324cea3deaed85ff3012a0c8f39e685a4c7b84f186ef4fe32f2541d59facbb095bbf7866ef39184984333>

About the Toolkit on General Anti-Avoidance Rules Implementation

In recent years, the international tax community has gained awareness over the existence of controversial evasion and avoidance schemes enacted by global actors. This tendency can be explained by the fact that such schemes enable actors to eliminate or diminish the tax base in the jurisdictions involved. To achieve this ultimate result, global actors use diverse instruments and maneuvers, capturing the attention of several countries.

In response, many countries introduced catch all anti-avoidance clauses in their legislations. In this manner, the legal interpretative power of tax authorities and courts could be increased to guarantee the proper functioning of the tax system.

Several countries adopted diverse wordings for these clauses, also known as General Anti-Avoidance Rules (GAAR), for national and international purposes. The most recent example of an internationally adopted GAAR is the Principal Purpose Test (PPT) created by the Organization for Economic Cooperation and Development (OECD) in the Action 6 Report of the Base Erosion and Profit Shifting (BEPS) Project.

Albeit, the controversy around the avoidance issues has not decreased. For instance, GAAR rules have been harshly criticized by the private sector, claiming that they distort principles of tax certainty and proportionality.

With the financial support of GIZ and the support from EUROSociAL+ for the International Taxation Network, the International Cooperation and Taxation Directorate of CIAT and the GLOBTAXGOV team from Leiden University have developed a toolkit to design and address the effective implementation of general anti-avoidance rules.



GLOBTAXGOV
AN INITIATIVE OF GIZ, CIAT, UNIVERSITEIT LEIDEN, EUROsocial, UoC



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WEBINAR PROGRAM

23 June 2022			
Session	Time	Topic	Speakers
Opening	09:00-09:10	Welcome speech	CIAT Anarella Calderoni Leiden Irma Mosquerra University of Curaçao Germaine Rekwest (10 min)
Session I	09:10-09:30	Presentation CIAT (Subject matter, expectations for the Toolkit)	CIAT Anarella Calderoni Pamela Gonzalez (20 min)
	09:30-10:00	Presentation Leiden University – GLOBTAXGOV (Cases, utility of the Toolkit, examples)	Leiden Frederik Heitmuller Juliana Cubillos Gonzalez (30 min)
Session II	10:00-10:15	Q&A Discussion among participants	All participants (15 min)
Closing	10:15-10:20	Closing remarks	CIAT Anarella Calderoni Leiden Irma Mosquerra (5 min)