



FINANCIAL UNIVERSITY
UNDER THE GOVERNMENT
OF THE RUSSIAN FEDERATION

Tax avoidance

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Introduce

A red, distressed stamp with a rounded rectangular border. The text 'TAX AVOIDANCE' is stamped in a bold, sans-serif font, with 'TAX' on the top line and 'AVOIDANCE' on the bottom line. The stamp has a grainy, ink-like texture.

**TAX
AVOIDANCE**

General Anti-Avoidance Rule

Methods

Country of residence



&

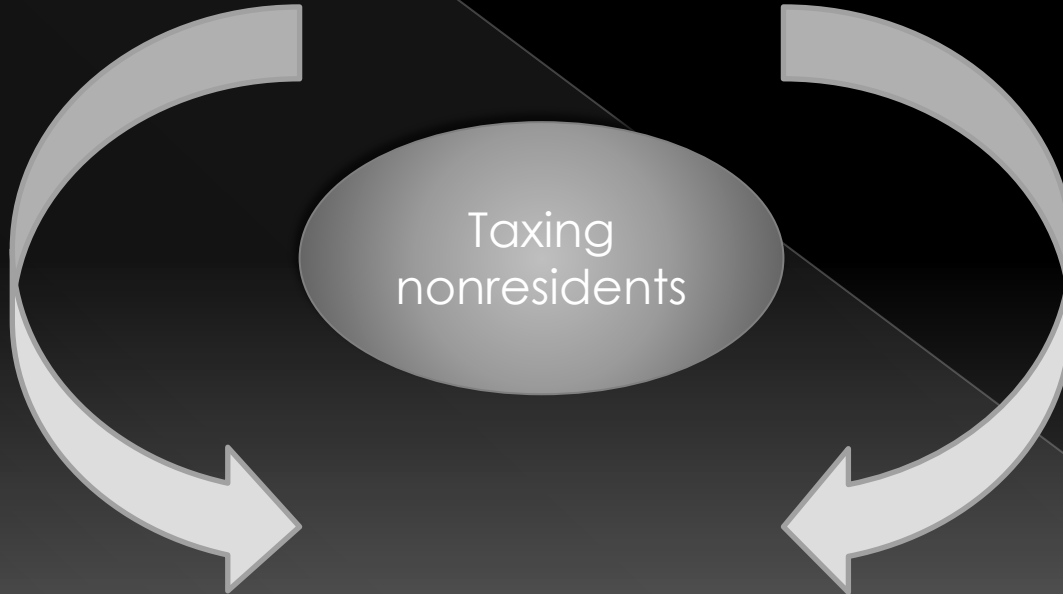


Methods

Double taxation

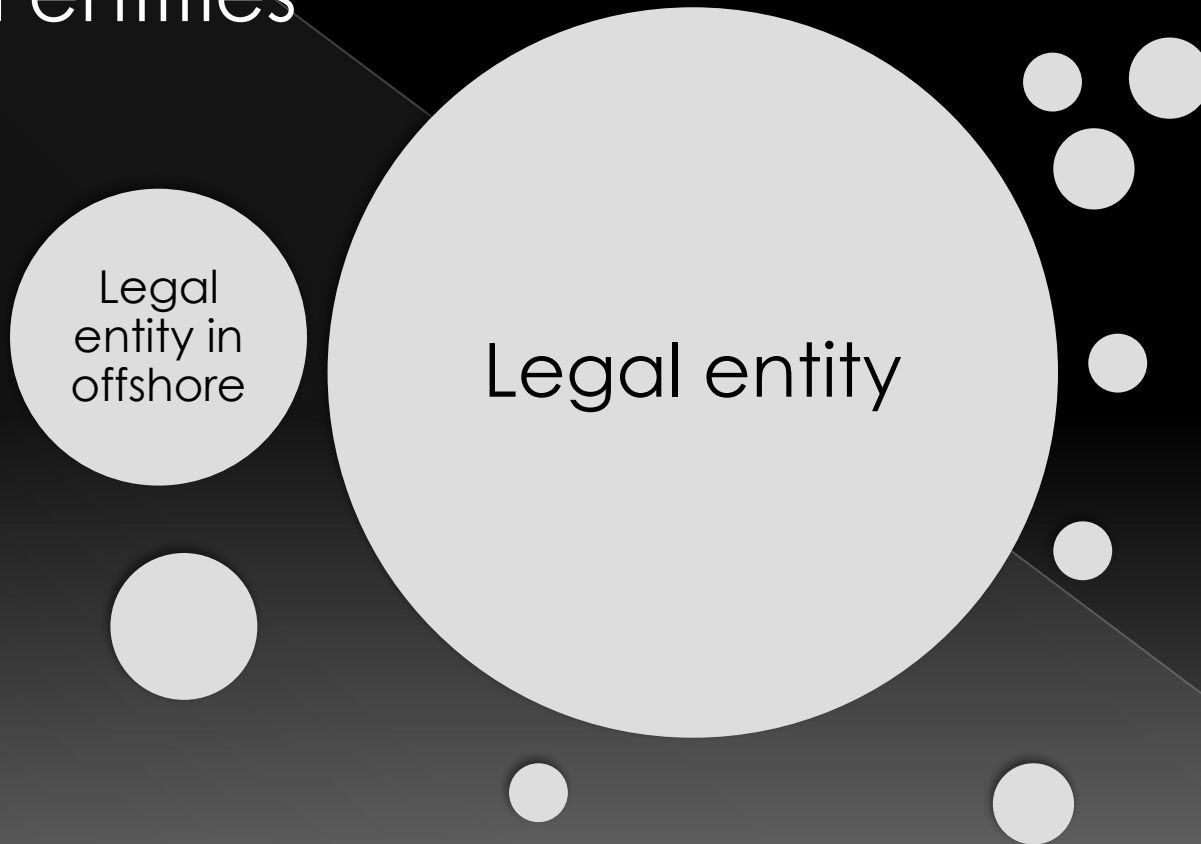
Income is earned

Income is earned again
in CoR



Methods

Legal entities



Methods

Legal vagueness

Tax results depend on definitions of legal terms which are usually vague



Methods

- ◎ Tax shelters

Tax shelters are investments that allow a reduction in one's income tax liability



Tax avoiders: UK

HMRC estimates that the overall cost of tax avoidance in the UK in 2013-14 was £2.7 billion, of which £1.4 billion was loss of income tax



Historical tax avoidance

Avoiding the window tax in England



Thank you for attention