

CARSWELL

GAAR Interpreted:
The General
Anti-Avoidance Rule

by
Alan M. Schwartz, Q.C.
Editor in Chief

François Barette
Jenny P. Mboutsiadis
Ronald Nobrega
Nicolas Simard
Kevin Yip
Puyang Zhao
Associate Editors

Fasken Martineau DuMoulin LLP



THOMSON REUTERS®

© 2006, 2018 Thomson Reuters Canada Limited

NOTICE AND DISCLAIMER: All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form or by any means, electronic, mechanical, photocopying, recording, or otherwise, without the prior written permission of the publisher (Thomson Reuters Canada, a division of Thomson Reuters. Canada Limited).

Thomson Reuters Canada and all persons involved in the preparation and sale of this publication disclaim any warranty as to accuracy or currency of the publication. This publication is provided on the understanding and basis that none of Thomson Reuters Canada, the authors or other persons involved in the creation of this publication shall be responsible for the accuracy or currency of the contents, or for the results of any action taken on the basis of the information contained in this publication, or for any errors or omissions contained herein.

No one involved in this publication is attempting herein to render legal, accounting, or other professional advice. If legal advice or other expert assistance is required, the services of a competent professional should be sought. The analysis contained herein should in no way be construed as being either official or unofficial policy of any governmental body.

A cataloguing record for this publication is available from Library and Archives Canada.

ISBN 0-459-28008-2
ISSN: 1719-1270

Printed in Canada by Thomson Reuters

TELL US HOW WE'RE DOING

Scan the QR code to the right with your smartphone to send your comments regarding our products and services.
Free QR Code Readers are available from your mobile device app store.
You can also email us at carswell.feedback@thomsonreuters.com



THOMSON REUTERS®

THOMSON REUTERS CANADA, A DIVISION OF THOMSON REUTERS CANADA LIMITED

**One Corporate Plaza
2075 Kennedy Road
Toronto, Ontario
M1T 3V4**

Customer Support

1-416-609-3800 (Toronto & International)

1-800-387-5164 (Toll Free Canada & U.S.)

Fax 1-416-298-5082 (Toronto)

Fax 1-877-750-9041 (Toll Free Canada Only)

Email CustomerSupport.LegalTaxCanada@TR.com