

The problem with Tax-Planning - Avoidance or Evasion



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THE PROBLEM WITH TAX-PLANNING - AVOIDANCE OR EVASION



GRIN Verlag. Paperback. Book Condition: New. Paperback. 24 pages. Dimensions: 8.7in. x 5.5in. x 0.2in.Scholarly Essay from the year 2012 in the subject Law - Tax Fiscal Law, grade: , Jawaharlal Nehru University (Centre for Budget and Governance Accountability), course: Economics(Public Finance and Taxation), language: English, comment: The paper is an attempt to investigate the current and proposed tax laws of India with respect to the recent Vodafone case judgement by the Supreme Court of India. The paper emphasizes that there is a need to clearly distinguish between the practices of tax evasion, tax avoidance and tax planning. Though making a clear legal demarcations is not easy due to various complex structures of business and particularly tax avoidance practices remain largely subjective, there is a need of serious thought on this. , abstract: The recent verdict by Supreme Court on Vodafone case generates fresh debates on whether India needs to review her existing legal provisions particularly with respect to offshore tax laws. In this context, formal treatment and clear demarcations between tax evasion, tax avoidance and tax planning practices are imperative. The Standing Committee on Finance in its 49th Report on Direct Taxes Code bill, 2010(submitted to Parliament on 9th march, 2012) recommended Controlled Foreign Corporations (CFC) rules, Advance Pricing Agreement (APA) along with General Anti Avoidance Rule(GAAR) provision to replace the Income Tax Act, 1961 as per the International Taxation Standard and also in line with the recent Chinese Corporate Income Tax (CIT) Law introduced in 2008 to deal with offshore transactions via holding companies. Whereas introduction of GAAR is essential given the limited applications of a specific or targeted anti avoidance rule, the Committee also acknowledges the need for an appropriate Dispute Resolution Panel (DRP) as GAAR might result in a disproportionate discretionary power for the Income tax...



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