

Topic: Cutting through all the opinions: How is the Court interpreting the statutory provisions on Avoidance?

- Choice principle
 - **Duke of Westminster v Inland Revenue [1935] UKHL TC_19_490**
URL: http://www.bailii.org/uk/cases/UKHL/1935/TC_19_490.html
 - **Henriksen v Grafton Hotel Ltd [1942] 2 KB 184 at 193.**
URL: https://library.cronerico.uk/cch_uk/btc/24-tc-453
- Artificial tax avoidance
 - **Pitt v Holt [2013] 2AC 108**
URL: https://www.iclr.co.uk/document/2006001892/casereport_80992/html
 - **Futter & Anor v Revenue and Customs [2013] UKSC 26**
URL: <http://www.bailii.org/uk/cases/UKSC/2013/26.html>
 - **Pitt & Anor v Holt & Anor [2011] EWCA Civ 197**
URL: <http://www.bailii.org/ew/cases/EWCA/Civ/2011/197.html>
- Principle of Harmonious interpretation
 - **UBS AG & Anor v Revenue and Customs [2016] UKSC 13**
URL: <http://www.bailii.org/uk/cases/UKSC/2016/13.html>
 - **MacNiven v Westmoreland Investments Ltd [2003] 1 AC 311, [2001] UKHL 6**
URL: <http://www.bailii.org/uk/cases/UKHL/2001/6.html>
 - **Barclays Mercantile Business Finance Ltd. v HM Inspector of Taxes [2002] EWCA Civ 1853**
URL: <http://www.bailii.org/ew/cases/EWCA/Civ/2002/1853.html>
- Main object/purpose test
 - **Revenue And Customs v Lloyds TSB Equipment Leasing (No 1) Ltd [2014] EWCA Civ 1062**
URL: <http://www.bailii.org/ew/cases/EWCA/Civ/2014/1062.html>
 - **First-Tier Tribunal**
 - **Lloyds TSB Equipment Leasing (No 1) Ltd v Revenue & Customs [2012] UKFTT 47 (TC)**
URL: <http://www.bailii.org/uk/cases/UKFTT/TC/2012/TC01745.html>