



1.1 Introduction In today's globalization era, tax evasion has emerged as a pervasive and formidable challenge, imposing significant burdens on governments worldwide. To effectively counteract this detrimental practice and fortify their economies against tax leakages, countries have introduced anti-abuse rules. These rules serve as robust deterrents against tax evasion mechanisms and ensure that taxpayers do not unduly exploit tax laws for unjust advantages. Many countries have adopted General Anti- Abuse Rules (GAAR) in some form, though few have just taken a cautious approach and are still considering the introduction of one. UAE has introduced GAAR provisions in the CT law which have been made applicable immediately from the publication of the CT law in the official gazette. 1.2 Overview of GAAR Article 50 of the UAE CT Law constitutes a