

Avoidance & Evasion

Accounting & Finance

The legal line, and the grey area either side of it.

The spectrum.

Behaviour	Legality	Example
Planning	Clearly legal	Using a pension allowance
Avoidance	Legal, may be challenged	Artificial structures with no purpose but tax
Evasion	Illegal	Hiding income, false invoices

Educational reference. General anti-abuse rules let authorities defeat arrangements that are legal in form but artificial in substance.