



## Case study 2: GAAR and Tax Sparing

Tuesday 16 November 2010  
10:00 - 11:00 AM  
+Session ,-

Capacity Building Unit  
Financing for Development Office  
Department of Economic and Social Affairs

<http://www.un.org/esa/ffd/>

## CASE STUDY: TAX SPARING

- What is “tax sparing” “! at”hing

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