

INCOME-TAX ACT, 2025

Chapter XI: GENERAL ANTI-AVOIDANCE RULE

Section 182 - Treatment of connected person and accommodating party.

In this Chapter, in determining whether a tax benefit exists,—

- (a) the parties who are connected persons in relation to each other may be treated as one and the same person;
- (b) any accommodating party may be disregarded;
- (c) the accommodating party and any other party may be treated as one and the same person;
- (d) the arrangement may be considered or looked through by disregarding any corporate structure.