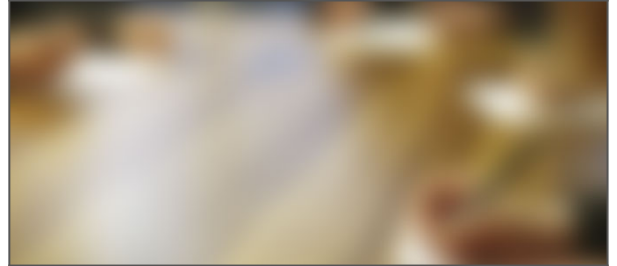


General Anti-Avoidance Rule (GAAR)

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Acting on behalf of a trust in an appeal to the Tax Court of Canada challenging the CRA's use of the General Anti-Avoidance Rule (GAAR) to apply dividend income to the trust with respect to a corporate reorganization.



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