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The Social Irresponsibility of Corporate Tax Avoidance: Taking CSR to the bottom line

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1. Oliver Wendell Holmes Jr, in the case of *Compañia General de Tabacos de Filipinas v. Collector of Internal Revenue*, 1904.
2. The term aggressive tax avoidance is used by revenue officials in the US and UK to describe transactions whose primary or whole purpose is the avoidance of tax.
3. Source: Statement by Senator Joseph I. Lieberman to the US Senate Committee on Governmental Affairs, 18 November 2003
4. This principle was firmly established in the UK by the Duke of Westminster case (1936) and applies in many jurisdictions around the world.

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