



INTRODUCTION In the era of rapid globalisation and capital mobility, tax avoidance has emerged as a key concern for policymakers and international bodies. As multinational enterprises expand across borders, they often exploit disparities in domestic tax laws and international treaty networks to minimise their tax exposure. This not only erodes national tax bases but can also compromise the integrity of domestic tax systems, prompting governments to tighten their anti-avoidance measures. The increased focus on curbing aggressive tax strategies reflects broader objectives such as ensuring economic fairness, maintaining public confidence, and safeguarding critical income streams for the countries at large. **OVERVIEW OF ANTI-AVOIDANCE LAW** Anti-avoidance law serves as the legal framework that prevents taxpayers from exploiting loopholes and technicalities in tax legislation to reduce their tax liabilities.....