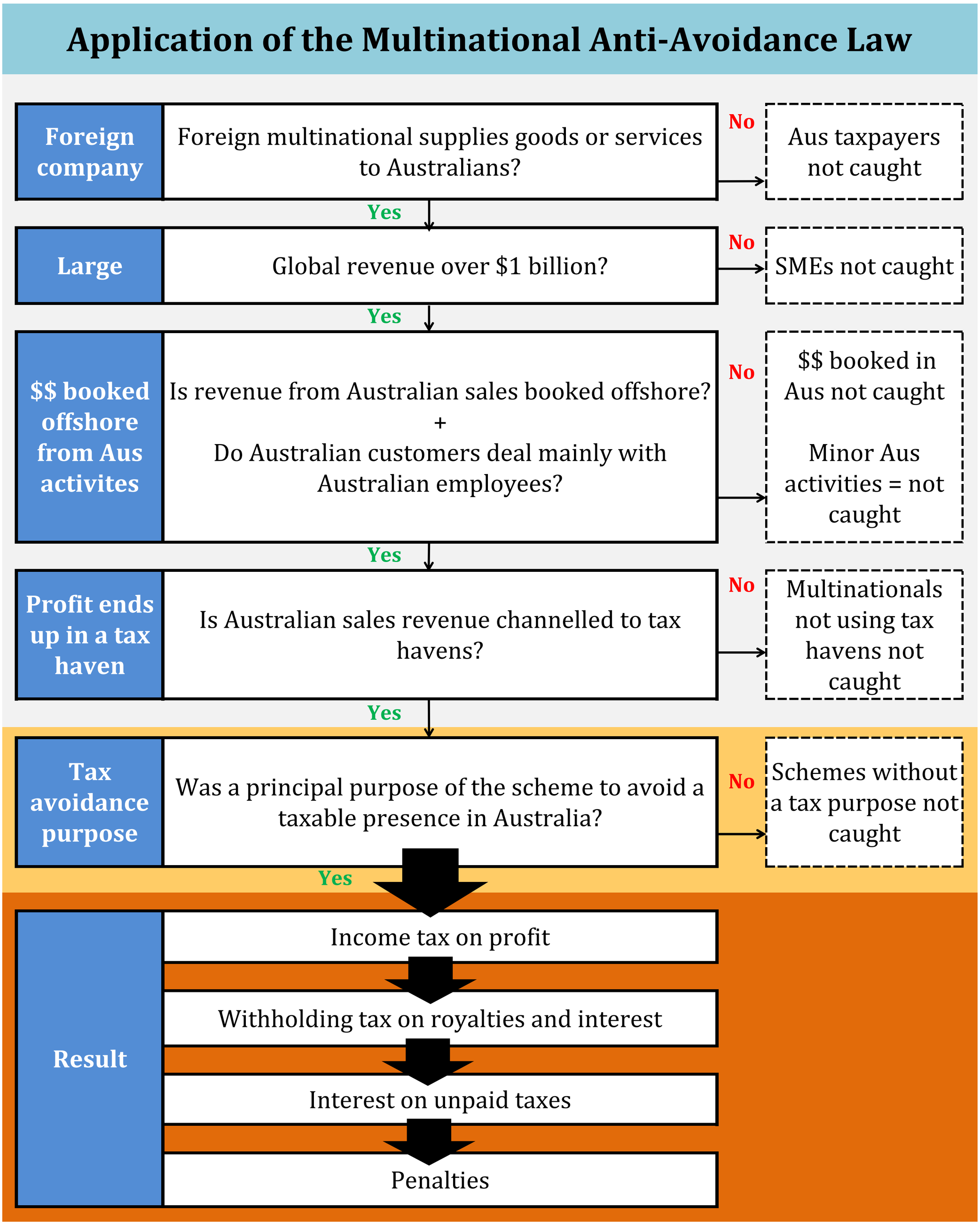Application of the Multinational Anti-Avoidance Law