

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 5 – the General Anti-Avoidance Rule

Artificial tax avoidance arrangements

Section 65 – Meaning of “tax advantage”

89. This section sets out the criteria for determining whether a tax advantage exists or not. A tax advantage could consist of:
- Relief or increased relief from tax
 - Repayment or increased repayment of tax
 - Avoidance or reduction of a charge to tax or an assessment to tax
 - Avoidance of a possible assessment to tax
 - Deferral of payment of tax or advancement of a repayment of tax.
90. These criteria are not exhaustive.
91. Subsection (2) provides that in determining whether a tax avoidance arrangement has resulted in a tax advantage, Revenue Scotland may take account of the amount of tax that would have been payable in the absence of the arrangement.