

## Revenue Scotland and Tax Powers Act 2014 2014 asp 16

## PART 5

THE GENERAL ANTI-AVOIDANCE RULE

## Introductory

## 62 The general anti-avoidance rule: introductory

- (1) This Part has effect for the purpose of counteracting tax advantages arising from tax avoidance arrangements that are artificial.
- (2) The rules in this Part are collectively to be known as "the general anti-avoidance rule".