



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 5

THE GENERAL ANTI-AVOIDANCE RULE

Counteracting tax advantages

67 Proceedings in connection with the general anti-avoidance rule

- (1) In proceedings before a court or tribunal in connection with the general anti-avoidance rule, Revenue Scotland must show—
 - (a) that there is a tax avoidance arrangement that is artificial, and
 - (b) that the adjustments made to counteract the tax advantages arising from the tax avoidance arrangement are just and reasonable.
- (2) In determining any issue in connection with the general anti-avoidance rule, a court or tribunal must take into account any guidance published by Revenue Scotland about the general anti-avoidance rule (at the time the tax avoidance arrangement was entered into).
- (3) In determining any issue in connection with the general anti-avoidance rule, a court or tribunal may take into account—
 - (a) guidance, statements or other material (whether by Revenue Scotland or anyone else) that was in the public domain at the time the tax avoidance arrangement was entered into, and
 - (b) evidence of established practice at that time.