



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 5

### THE GENERAL ANTI-AVOIDANCE RULE

#### *Counteracting tax advantages*

#### **68 Notice to taxpayer of proposed counteraction of tax advantage**

- (1) If a designated officer considers—
  - (a) that a tax advantage has arisen to a person (“the taxpayer”) from a tax avoidance arrangement that is artificial, and
  - (b) that the advantage should be counteracted under section 66,the officer must give the taxpayer a notice to that effect.
- (2) The notice must—
  - (a) specify the tax avoidance arrangement and the tax advantage,
  - (b) explain why the officer considers that a tax advantage has arisen to the taxpayer from a tax avoidance arrangement that is artificial,
  - (c) set out the counteraction that the officer considers should be taken, and
  - (d) inform the taxpayer of the period under subsection (4) for making representations.
- (3) The notice may set out the steps that the taxpayer may take to avoid the proposed counteraction.
- (4) If a notice is given to a taxpayer under subsection (1), the taxpayer has 45 days beginning with the day on which the notice is given to send representations to the designated officer in response to the notice.
- (5) The designated officer may, on a request made by the taxpayer, extend the period during which representations may be made.

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*Status: This is the original version (as it was originally enacted).*

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- (6) The designated officer must take into account any representations made by the taxpayer.