



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 5

THE GENERAL ANTI-AVOIDANCE RULE

Counteracting tax advantages

69 Final notice to taxpayer of counteraction of tax advantage

- (1) The designated officer must, after the expiry of the period in which representations may be made under section 68, give the taxpayer a notice setting out whether the tax advantage arising from the tax avoidance arrangement is to be counteracted under the general anti-avoidance rule.
- (2) If the notice states that a tax advantage is to be counteracted, the notice must also set out—
 - (a) the adjustments required to give effect to the counteraction, and
 - (b) if relevant, any steps that the taxpayer is required to take to give effect to it and the period within which those steps must be taken.