



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 5

THE GENERAL ANTI-AVOIDANCE RULE

Counteracting tax advantages

70 Counteraction of tax advantages: payment of tax charged etc.

- (1) This section applies where—
 - (a) a designated officer gives a taxpayer a notice under section 69, and
 - (b) the notice sets out the adjustments required to give effect to the counteraction of a tax advantage.
- (2) The taxpayer must pay any amount, or additional amount, of tax chargeable or penalty or interest imposed as a result of the adjustments before the end of the period of 30 days beginning with the date on which the notice is issued.
- (3) Subsection (2) applies in place of any other provision of this Act or any other enactment which specifies a time limit for the payment of tax, penalty or interest.