



# Non-Domestic Rates (Scotland) Act 2020

## 2020 asp 4

### PART 4

#### ANTI-AVOIDANCE REGULATIONS

#### 37 Anti-avoidance regulations

- (1) The Scottish Ministers may by regulations (“anti-avoidance regulations”) make such provision as they consider appropriate with a view to preventing or minimising advantages (see section 38) arising from non-domestic rates avoidance arrangements that are artificial (see sections 39 and 40).
- (2) The Scottish Ministers may not make anti-avoidance regulations unless they consider that it is appropriate to do so.
- (3) Anti-avoidance regulations—
  - (a) may modify any enactment (but not this Part),
  - (b) may make different provision for different purposes,
  - (c) may make incidental, supplementary, consequential, transitional, transitory or saving provision.

#### Commencement Information

**11** [S. 37](#) in force at 5.11.2020 by [S.S.I. 2020/327](#), [sch.](#)

**Status:**

Point in time view as at 05/11/2020.

**Changes to legislation:**

Non-Domestic Rates (Scotland) Act 2020, Section 37 is up to date with all changes known to be in force on or before 06 June 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.