

*Status: Point in time view as at 05/11/2020.*

*Changes to legislation: Non-Domestic Rates (Scotland) Act 2020, Section 39 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. (See end of Document for details)*



# Non-Domestic Rates (Scotland) Act 2020

## 2020 asp 4

### PART 4

#### ANTI-AVOIDANCE REGULATIONS

#### **39 Non-domestic rates avoidance arrangements**

- (1) An arrangement (or series of arrangements) is a non-domestic rates avoidance arrangement if, having regard to all the circumstances, it would be reasonable to conclude that obtaining an advantage is the main purpose, or one of the main purposes, of the arrangement.
- (2) An “arrangement” includes any agreement, transaction, undertaking, action or event (whether legally enforceable or not).

#### **Commencement Information**

**11** [S. 39](#) 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Point in time view as at 05/11/2020.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 39 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.