



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 5

### THE GENERAL ANTI-AVOIDANCE RULE

#### *Artificial tax avoidance arrangements*

#### **63 Tax avoidance arrangements**

- (1) An arrangement (or series of arrangements) is a tax avoidance arrangement if, having regard to all the circumstances, it would be reasonable to conclude that obtaining a tax advantage is the main purpose, or one of the main purposes, of the arrangement.
- (2) An “arrangement”—
  - (a) includes any transaction, scheme, action, operation, agreement, grant, understanding, promise, undertaking or event (whether legally enforceable or not), and
  - (b) may comprise one or more stages or parts.