



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.