



Non-Domestic Rates (Scotland) Act 2020

2020 asp 4

PART 4

ANTI-AVOIDANCE REGULATIONS

38 Meaning of “advantage”

- (1) An “advantage”, in relation to non-domestic rates, includes in particular—
 - (a) avoidance of a possible assessment,
 - (b) remission,
 - (c) relief (or increased relief),
 - (d) repayment (or increased repayment),
 - (e) deferral of a payment or advancement of a repayment.
- (2) In determining whether a non-domestic rates avoidance arrangement has resulted in an advantage, regard may be had to the amount of non-domestic rates that would have been payable in the absence of the arrangement.