



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 5

### THE GENERAL ANTI-AVOIDANCE RULE

*General anti-avoidance rule: commencement and transitional provision*

#### **72 General anti-avoidance rule: commencement and transitional provision**

- (1) The general anti-avoidance rule has effect in relation to any tax avoidance arrangement entered into on or after the date on which this Part comes into force.
- (2) Where the tax avoidance arrangement forms part of any other arrangements entered into before that day, those other arrangements are to be ignored for the purposes of section 64(7), subject to subsection (3).
- (3) Account is to be taken of those other arrangements if, as a result, the tax avoidance arrangement would not be artificial.