

Scotland will be tough on tax avoidance - and way ahead...

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The Scottish parliament [has published a report on its devolved taxing powers and how to tackle abuse](#).

It looks like the parliament has adopted a tough, realistic and appropriate approach to this issue, although, as ever the detail will be important. What's particularly welcome is its approach to a general anti-avoidance rule.

First it has adopted Westminster's half hearted and wholly ineffective General Anti-Abuse Rule approach.

Second, it's rejected any idea of a panel of tax industry experts having control of this process, as adopted in the UK General Anti-Abuse Rule, and third it is saying that the general anti-avoidance rule must be wide reaching, recommending:

introducing a rule to give the GAAR priority over any other legislative measures and international double tax arrangements.

That last is the key point. The UK General Anti-Abuse Rule backed off from this. Scotland is not going to do so. They're right. Westminster very definitely got it wrong.