

---

SCOTTISH STATUTORY INSTRUMENTS

---

**2015 No. 132**

**TRIBUNALS AND INQUIRIES**

**The Scottish Tax Tribunals (Voting  
and Offences etc.) Regulations 2015**

*Made* - - - - - *17th March 2015*

*Coming into force* - - - - - *1st April 2015*

The Scottish Ministers make the following Regulations in exercise of the powers conferred by sections 32 and 50(1) of the Revenue Scotland and Tax Powers Act 2014<sup>(1)</sup> and all other powers enabling them to do so.

In accordance with section 50(3) of that Act the Scottish Ministers have obtained the approval of the Lord President of the Court of Session in relation to regulations 3 and 4.

In accordance with section 254(3)(b) and (d) of that Act a draft of these Regulations has been laid before and approved by resolution of the Scottish Parliament.

**Citation and commencement**

1. These Regulations may be cited as the Scottish Tax Tribunals (Voting and Offences etc.) Regulations 2015 and come into force on 1st April 2015.

**Tribunal consisting of two or more members – voting**

2.—(1) Where a matter is to be decided by two or more members of the First-tier Tax Tribunal for Scotland or of the Upper Tax Tribunal for Scotland, and the decision of the tribunal is not unanimous, the following provisions apply.

(2) The decision of the majority of the members is the decision of the tribunal.

(3) But in the event of a tie the chairing member has a casting vote.

**Offences in relation to proceedings before the Scottish Tax Tribunals**

3.—(1) In any proceedings before the First-tier Tax Tribunal for Scotland or the Upper Tax Tribunal for Scotland it is an offence for any person to—

(a) make a false statement in an application in a case;

---

*Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

---

(b) alter, conceal or destroy, or fail to produce, something that is required to be produced in accordance with tribunal rules; or

(c) fail to attend, or give evidence, when required to do so in accordance with tribunal rules.

(2) It is a defence for a person charged with an offence under paragraph (1) to prove that the person had a reasonable excuse for acting in the way charged.

(3) A person who is guilty of an offence under paragraph (1) is liable on summary conviction to imprisonment for a term not exceeding 12 months or a fine not exceeding level 5 on the standard scale (or both).

**Circumstances in which a person need not give evidence or produce something to the Scottish Tax Tribunals**

**4.** In any proceedings before the First-tier Tax Tribunal for Scotland or the Upper Tax Tribunal for Scotland a person need not give evidence or produce something which the person would be entitled to refuse to give or produce in proceedings in a court in Scotland.

St Andrew's House,  
Edinburgh  
17th March 2015

*JOHN SWINNEY*  
A member of the Scottish Government

## **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

These Regulations supplement the provisions of Part 4 of the Revenue Scotland and Tax Powers Act 2014 in connection with the Scottish Tax Tribunals established by that Part. The Scottish Tax Tribunals comprise the First-tier Tax Tribunal for Scotland and the Upper Tax Tribunal for Scotland.

Regulation 2 provides for voting for decisions where a tribunal comprises more than one member.

Regulation 3 provides for offences in relation to proceedings before the Scottish Tax Tribunals and the associated maximum penalties.

Regulation 4 provides for the circumstances in which a person need not give evidence or produce something to the Scottish Tax Tribunals. The circumstances include when evidence or material is privileged.