

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.