

---

DRAFT SCOTTISH STATUTORY INSTRUMENTS

---

**2015 No.**

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

**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.