
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 132

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

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;
- (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).