
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 132

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.