Status:	This is the	original ve	ersion (as it was	originally made). T	his
item of	legislation	is currentl	v only o	available	in its original form	at.

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.