

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 4 – the Scottish Tax Tribunals

Chapter 7 — Powers and Enforcement

Section 50 – Offences in relation to proceedings

64. **Section 50** allows the Scottish Ministers, by affirmative regulations, to create certain types of offences in relation to proceedings before the First-tier and Upper Tribunals. This allows offences to be created in connection with tribunals for things like making false statements and concealing or destroying evidence. Section 50(1)(b) allows regulations to be made specifying circumstances in which a person cannot be compelled to give or produce evidence. Section 50(2) sets out the maximum penalties regulations may apply to any offences created.