

SCHEDULE 2
THE SCOTTISH TAX TRIBUNALS

PART 4

FITNESS AND REMOVAL

Proceedings before fitness assessment tribunal

- 36 (1) Sub-paragraph (2) applies where a person on whom a requirement has been imposed under paragraph 35(1)—
- (a) refuses or fails, without reasonable excuse—
 - (i) to comply with the requirement,
 - (ii) while attending the tribunal proceedings to give evidence, to answer any question,
 - (b) deliberately alters, conceals or destroys any document which the person is required to produce.
- (2) The Court of Session may, on an application made to it by the tribunal—
- (a) make such order for enforcing compliance or otherwise as it thinks fit, or
 - (b) deal with the matter as if it were a contempt of the Court.