

**POLICY NOTE**  
**THE SCOTTISH TAX TRIBUNALS (VOTING AND OFFENCES ETC.)**  
**REGULATIONS 2015**  
**SSI 2015/xxx**

The above instrument was made in exercise of the powers conferred by sections 32 and 50(1) of the Revenue Scotland and Tax Powers Act 2014 (“RSTPA 2014”). The instrument is subject to the affirmative procedure.

**Policy Objectives**

If a panel in either the First-tier Tax Tribunal for Scotland or the Upper Tax Tribunal for Scotland is made up of two or more members and is unable to reach a unanimous decision, then the decision will be made by majority. If there is a tie the member chairing the panel will have the casting vote. Tribunal Rules will set out arrangements for choosing a member to chair a panel in either Tribunal.

The Scottish Tax Tribunals will have the power to deal with cases where a person attempts to mislead the Tribunals; or fails to attend or give evidence; or seeks to destroy or conceal evidence. It will therefore be an offence for a person without reasonable excuse to:

- make a false statement in an application in a case;
- alter, conceal or destroy, or fail to produce, something that is required to be produced by Tribunal Rules; or
- fail to attend, or give evidence, when required to do so by Tribunal Rules.

A person found guilty of such an offence would be 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).

**Consultation**

A public consultation opened on 6 October 2014 on the proposed subordinate legislation under RSTPA 2014, including draft SSIs with a closing date of 9 January 2015. The consultation paper and draft SSI is available at

<http://www.scotland.gov.uk/Publications/2014/10/4714>.

A full list of those consulted and the responses of those who agreed to the release of this information, analysis of the responses and the Scottish Government response will be published on the Scottish Government’s website in due course. The reasonable excuse defence referred to was inserted after consideration of stakeholder input. The consultation draft of these Regulations included a provision concerning time limits which does not appear in the final Regulations and which will now be taken forward in connection with the principal Tribunal Rules referred to.

The Lord President of the Court of Session has been consulted and has approved the making of regulations 3 and 4 in accordance with section 50(3) of the RSTPA 2014.

## **Impact Assessments**

An equality impact assessment has been completed on the Revenue Scotland and Tax Powers Bill and is attached available at <http://www.scotland.gov.uk/Publications/2014/10/4242>. The instrument is consequential in nature and no further impact assessments are required.

## **Financial Effects**

There are no financial effects associated with this SSI.

**Scottish Government**  
**Fiscal Responsibility Division**  
**February 2015**