
SCOTTISH STATUTORY INSTRUMENTS

2015 No. 132

TRIBUNALS AND INQUIRIES

**The Scottish Tax Tribunals (Voting
and Offences etc.) Regulations 2015**

Made - - - - 17th March 2015

Coming into force 1st April 2015

**THE SCOTTISH TAX TRIBUNALS (VOTING
AND OFFENCES ETC.) REGULATIONS 2015**

1. Citation and commencement
2. Tribunal consisting of two or more members – voting
3. Offences in relation to proceedings before the Scottish Tax Tribunals
4. Circumstances in which a person need not give evidence or produce something to the Scottish Tax Tribunals

Signature

Explanatory Note