

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 3 – Information

Use of information by Revenue Scotland etc.

Section 13 – Use of information by Revenue Scotland and other persons

24. **Section 13** allows for information (whether taxpayer information or other information) to be disclosed and used within and between Revenue Scotland, RoS and SEPA. In the case of Revenue Scotland, this would allow information obtained in relation to one devolved tax to be used in the context of another devolved tax. RoS and SEPA may only participate in information sharing if there has been a delegation under section 4, in which case they may use tax information for land registration and environmental purposes respectively (and vice versa). But section 13 does not extend to sharing outside of Revenue Scotland, RoS and SEPA (for which see section 15(3)).