

*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**

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## **EXPLANATORY NOTES**

### **THE ACT**

#### **Part 3 – Information**

#### **Offence of wrongful disclosure**

##### ***Section 19 – Wrongful disclosure of protected taxpayer information***

31. **Section 19** makes it a criminal offence to breach section 15, that is to say to disclose protected taxpayer information where there is not specific statutory authority under section 15(3). The penalty is imprisonment and/or a fine, with the length of sentence and the amount of the fine being higher on solemn prosecution (conviction on indictment) (see subsection (3)). There is a defence where a person reasonably believed that disclosure was lawful or the information disclosed had already lawfully been made public.
32. Subsection (4) sets out that other legal measures may also be taken against a person who breaches section 15, for example disciplinary measures in terms of employment law or a breach of confidence action may be taken despite the criminal prosecution.