

SCHEDULE 4
MINOR AND CONSEQUENTIAL MODIFICATIONS

Environment Act 1995

- 2 (1) The Environment Act 1995 (c.25) is amended as follows.
- (2) In section 51 (provision of information)—
- (a) after subsection (1) insert—
- “(1A) Nothing in this section authorises the disclosure by SEPA of protected taxpayer information which was obtained by SEPA in connection with a function of Revenue Scotland delegated to it by Revenue Scotland under section 4(1)(b) of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.
- (b) after subsection (5) insert—
- “(6) In subsection (1A), “protected taxpayer information” has the meaning given by section 14 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.
- (3) In section 113 (disclosure of information)—
- (a) after subsection (1) insert—
- “(1A) Nothing in this section authorises the disclosure by SEPA to any person of protected taxpayer information which was obtained by SEPA in connection with a function of Revenue Scotland delegated to it by Revenue Scotland under section 4(1)(b) of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.
- (b) in subsection (5), after the definition of “local enforcing authority” insert—
- ““protected taxpayer information” has the meaning given by section 14 of the Revenue Scotland and Tax Powers Act 2014 (asp 16).”.