



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 3

### INFORMATION

#### *Protected taxpayer information*

#### **15 Confidentiality of protected taxpayer information**

- (1) A relevant official must not disclose protected taxpayer information unless the disclosure is permitted by subsection (3).
- (2) In this section and section 16 “relevant official” means any individual who is or was—
  - (a) a member of Revenue Scotland,
  - (b) a member of a committee of Revenue Scotland,
  - (c) the chief executive or any other member of staff of Revenue Scotland,
  - (d) exercising functions on behalf of Revenue Scotland.
- (3) A disclosure is permitted by this subsection if—
  - (a) it is made with the consent of each person to whom the information relates,
  - (b) it is made in accordance with any provision made by or under this Act or any other enactment requiring or permitting the disclosure,
  - (c) it is made for the purposes of obtaining services in connection with a function of Revenue Scotland,
  - (d) it is made for the purposes of civil proceedings,
  - (e) it is made for the purposes of a criminal investigation or criminal proceedings or for the purposes of the prevention or detection of crime,
  - (f) it is made in pursuance of an order of a court or tribunal,
  - (g) it is made to a person exercising functions on behalf of Revenue Scotland (other than a person to whom Revenue Scotland has delegated any of its functions) for the purposes of those functions.