



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 3

INFORMATION

Other limits on use and disclosure of information

17 Disclosure of information prohibited or restricted by statute or agreement

Sections 13(1) and 15(3) are subject to any provision which prohibits or restricts the use of information and which is contained in—

- (a) this Act,
- (b) any other enactment,
- (c) an international or other agreement to which the United Kingdom, Her Majesty's Government or the Scottish Ministers is or are party.

18 Protected taxpayer information: use by the Keeper

- (1) This section applies to information that—
 - (a) is held by the Keeper in connection with a function which Revenue Scotland has delegated to the Keeper, and
 - (b) is protected taxpayer information.
- (2) The Keeper may not use that information in connection with the Keeper's functions under section 108 of the Land Registration etc. (Scotland) Act 2012 ([asp 5](#)).