



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 3

INFORMATION

Other limits on use and disclosure of information

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 \(asp 5\)](#).