



# Digital Economy Act 2017

## 2017 CHAPTER 30

### PART 5

#### DIGITAL GOVERNMENT

### CHAPTER 5

#### SHARING FOR RESEARCH PURPOSES

#### **69 Information disclosed by Revenue Scotland**

- (1) Subsection (2) applies to personal information—
- (a) in which the identity of a particular person is specified or from which the identity of a particular person can be deduced, whether from the information itself or from that information taken together with any other published information, and
  - (b) which—
    - (i) is disclosed under section 64(1) (disclosure for research purposes) by Revenue Scotland, or
    - (ii) is disclosed under section 64(1) by a person other than Revenue Scotland and is derived from information disclosed under section 64(5) by Revenue Scotland,and is received by a person (“P”) under section 64(1).
- (2) Personal information to which this subsection applies may not be disclosed—
- (a) by P, or
  - (b) by a person to whom the information is disclosed by virtue of subsection (3).
- (3) Subsection (2) does not apply to a disclosure—
- (a) to a person by whom the research referred to in section 64(1) is being or is to be carried out, or

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*Status: This is the original version (as it was originally enacted).*

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- (b) for the purposes of enabling anything that is to be published as a result of the research to be reviewed before publication, where the disclosure is made to a person who is accredited under section 71 as a person to whom such information may be disclosed for that purpose.
- (4) Subsection (5) applies to personal information which—
    - (a) identifies a particular person, and
    - (b) is disclosed by Revenue Scotland under section 64(5) (disclosure for processing) and received by a person (“P”).
  - (5) Personal information to which this subsection applies may not be disclosed—
    - (a) by P, or
    - (b) by any other person who has received it under section 64(5).
  - (6) Subsection (5) does not apply to a disclosure under section 64(1).
  - (7) Subsection (2) or (5) does not apply to a disclosure which is made with the consent of Revenue Scotland (which may be general or specific).
  - (8) A person who contravenes subsection (2) or (5) is guilty of an offence.
  - (9) It is a defence for a person charged with an offence under subsection (8) to prove that the person reasonably believed—
    - (a) that the disclosure was lawful, or
    - (b) that the information had already and lawfully been made available to the public.
  - (10) A person who is guilty of an offence under subsection (8) is liable—
    - (a) on summary conviction, to imprisonment for a term not exceeding 12 months, to a fine not exceeding the statutory maximum or to both;
    - (b) on conviction on indictment to imprisonment for a term not exceeding two years, to a fine or to both.