



Digital Economy Act 2017

2017 CHAPTER 30

PART 5

DIGITAL GOVERNMENT

CHAPTER 6

DISCLOSURE BY REVENUE AUTHORITIES

76 Disclosure of non-identifying information by Revenue Scotland

- (1) A relevant official of Revenue Scotland may disclose to any person information held by a relevant person in connection with a relevant function if—
 - (a) the information is non-identifying information, and
 - (b) the official thinks that the disclosure would be in the public interest.
- (2) Information is non-identifying information for the purposes of this section if—
 - (a) it is not, and has never been, identifying information, or
 - (b) it has been created by combining identifying information, but is not itself identifying information.
- (3) Information is identifying information for the purposes of this section if it relates to a person whose identity—
 - (a) is specified in the information,
 - (b) can be deduced from the information, or
 - (c) can be deduced from the information taken together with any other information.
- (4) In this section—
 - (a) “relevant official of Revenue Scotland” means a relevant official as defined by section 15(2) of the Revenue Scotland and Tax Powers Act 2014,
 - (b) “relevant person” has the meaning given by section 13(2) of that Act, and

Changes to legislation: There are currently no known outstanding effects for the Digital Economy Act 2017, Section 76. (See end of Document for details)

- (c) “relevant function” means a function mentioned in section 13(3)(a), (b)(i) or (c)(i) of that Act.

Commencement Information

11 S. 76 in force at 31.7.2017 by S.I. 2017/765, reg. 2(r)

Changes to legislation:

There are currently no known outstanding effects for the Digital Economy Act 2017, Section 76.