

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 3 – Information

Other limits on use and disclosure of information

Section 18 – Protected taxpayer information: use by the Keeper

30. **Section 18** specifically addresses the position of RoS and prohibits RoS from making use of protected taxpayer information in connection with RoS' power to provide consultancy, advisory or other commercial services. See also paragraph 2 of schedule 4 which makes specific provision about protected taxpayer information and SEPA.