



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 3

INFORMATION

Protected taxpayer information

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- (1) “Protected taxpayer information” means information relating to a person—
 - (a) which is held by a relevant person in connection with a function of Revenue Scotland, and
 - (b) by which a person may be identified.
- (2) Subsection (1)(a) does not apply to information about internal administrative arrangements of Revenue Scotland or of a person to whom Revenue Scotland has delegated any of its functions (whether the information relates to members or staff of Revenue Scotland or of such a person or to other persons).
- (3) For the purposes of subsection (1)(b) a person may be identified by information if—
 - (a) the person’s identity is specified in the information, or
 - (b) the person’s identity can be deduced from the information (whether from that information on its own or from that information taken together with other information disclosed by or on behalf of Revenue Scotland).