



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 3

INFORMATION

Protected taxpayer information

15 Confidentiality of protected taxpayer information

- (1) A relevant official must not disclose protected taxpayer information unless the disclosure is permitted by subsection (3).
- (2) In this section and section 16 “relevant official” means any individual who is or was—
 - (a) a member of Revenue Scotland,
 - (b) a member of a committee of Revenue Scotland,
 - (c) the chief executive or any other member of staff of Revenue Scotland,
 - (d) exercising functions on behalf of Revenue Scotland.
- (3) A disclosure is permitted by this subsection if—
 - (a) it is made with the consent of each person to whom the information relates,
 - (b) it is made in accordance with any provision made by or under this Act or any other enactment requiring or permitting the disclosure,
 - (c) it is made for the purposes of obtaining services in connection with a function of Revenue Scotland,
 - (d) it is made for the purposes of civil proceedings,
 - (e) it is made for the purposes of a criminal investigation or criminal proceedings or for the purposes of the prevention or detection of crime,
 - (f) it is made in pursuance of an order of a court or tribunal,
 - (g) it is made to a person exercising functions on behalf of Revenue Scotland (other than a person to whom Revenue Scotland has delegated any of its functions) for the purposes of those functions.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 15 is up to date with all changes known to be in force on or before 06 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

Modifications etc. (not altering text)

- C1** S. 15 modified (1.1.2015) by [The Revenue Scotland and Tax Powers Act 2014 \(Consequential Provisions and Modifications\) Order 2014 \(S.I. 2014/3294\)](#), arts. 1(2), **4(2)**
- C2** S. 15 modified (31.12.2018) by [The Revenue Scotland and Tax Powers Act 2014 \(Ancillary Provision\) Order 2018 \(S.S.I. 2018/346\)](#), arts. 1, **2**
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Commencement Information

- I1** S. 15 in force at 1.1.2015 by [S.S.I. 2014/370](#), art. 2, **sch.**

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)