



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 3

INFORMATION

Other limits on use and disclosure of information

17 Disclosure of information prohibited or restricted by statute or agreement

Sections 13(1) and 15(3) are subject to any provision which prohibits or restricts the use of information and which is contained in—

- (a) this Act,
- (b) any other enactment,
- (c) an international or other agreement to which the United Kingdom, Her Majesty's Government or the Scottish Ministers is or are party.

Commencement Information

II [S. 17](#) in force at 1.1.2015 by [S.S.I. 2014/370](#), [art. 2](#), [sch.](#)

18 Protected taxpayer information: use by the Keeper

- (1) This section applies to information that—
 - (a) is held by the Keeper in connection with a function which Revenue Scotland has delegated to the Keeper, and
 - (b) is protected taxpayer information.
- (2) The Keeper may not use that information in connection with the Keeper's functions under section 108 of the Land Registration etc. (Scotland) Act 2012 (asp 5).

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Other limits on use and disclosure of information is up to date with all changes known to be in force on or before 09 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](#)

Commencement Information

I2 [S. 18](#) in force at 1.1.2015 by [S.S.I. 2014/370](#), art. 2, [sch.](#)

Changes to legislation:

Revenue Scotland and Tax Powers Act 2014, Cross Heading: Other limits on use and disclosure of information is up to date with all changes known to be in force on or before 09 April 2024.

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[View outstanding changes](#)

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\(3\)](#)