



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 3

INFORMATION

Protected taxpayer information

14 Protected taxpayer information

- (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).

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,

Status: This is the original version (as it was originally enacted).

- (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.

16 Protected taxpayer information: declaration of confidentiality

- (1) Each relevant official must make a declaration acknowledging the obligation of confidentiality under section 15.
- (2) A declaration must be made—
- (a) as soon as reasonably practicable following the person’s appointment, and
 - (b) in such form and manner as Revenue Scotland may determine.
- (3) For the purposes of subsection (2)(a)—
- (a) the renewal of a fixed term appointment is not to be treated as an appointment,
 - (b) a person mentioned in section 15(2)(d) is to be treated as appointed when the person begins to exercise functions on behalf of Revenue Scotland.