



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 3

INFORMATION

Use of information by Revenue Scotland etc.

13 Use of information by Revenue Scotland and other persons

- (1) A relevant person may use information held by the person in connection with a function in connection with any other function.
- (2) In this section and section 14 “relevant person” means any or all of the following persons—
 - (a) Revenue Scotland,
 - (b) a member of Revenue Scotland,
 - (c) a committee of Revenue Scotland (and a member of any committee),
 - (d) the chief executive or any other member of staff of Revenue Scotland,
 - (e) a person to whom Revenue Scotland has delegated any of its functions,
 - (f) a member of staff of a person mentioned in paragraph (e).
- (3) In this section and section 14 references to a “function” are references to—
 - (a) a function of any of the persons mentioned in subsection (2)(a) to (d),
 - (b) in the case of a person mentioned in subsection (2)(e)—
 - (i) a function which Revenue Scotland has delegated to the person, and
 - (ii) a function under any other enactment,
 - (c) in the case of a member of staff of a person mentioned in subsection (2)(e)—
 - (i) a function which Revenue Scotland has delegated to the person and which the member of staff is exercising, and
 - (ii) a function of the person under any other enactment which the member of staff is exercising.

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Use of information by Revenue Scotland etc. is up to date with all changes known to be in force on or before 04 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

II [S. 13](#) in force at 1.1.2015 by [S.S.I. 2014/370](#), art. 2, [sch.](#)

Changes to legislation:

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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\(3\)](#)