



# 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.