



# 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.

### *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,
  - (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.

*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.

**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).

*Offence of wrongful disclosure*

**19 Wrongful disclosure of protected taxpayer information**

- (1) A person commits an offence if the person discloses protected taxpayer information contrary to section 15(1).
- (2) It is a defence for a person charged with an offence under subsection (1) to prove that the person reasonably believed—
- (a) that the disclosure was lawful under section 15, or
  - (b) that the information had already lawfully been made available to the public.
- (3) A person who commits an offence under subsection (1) is liable—
- (a) on summary conviction, to imprisonment for a term not exceeding 12 months or a fine not exceeding the statutory maximum (or both),
  - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine (or both).
- (4) This section does not affect the pursuit of any remedy or the taking of any action in relation to a contravention of section 15(1).