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DRAFT SCOTTISH STATUTORY INSTRUMENTS

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**2015 No.**

**The Proceeds of Crime Act 2002 (Disclosure of Information to and by Lord Advocate and Scottish Ministers) Amendment Order 2015**

**Amendment of the Proceeds of Crime Act 2002 (Disclosure of Information to and by Lord Advocate and Scottish Ministers) Order 2003**

2.—(1) The Proceeds of Crime Act 2002 (Disclosure of Information to and by Lord Advocate and Scottish Ministers) Order 2003(1) is amended as follows.

(2) In article 3 (disclosure of information by Lord Advocate and by Scottish Ministers), after paragraph (d), insert—

“(e) the functions of Revenue Scotland relating to the collection and management of the devolved taxes (within the meaning of section 80A(4) of the Scotland Act 1998)(2).”.

(3) In the Schedule (persons designated as permitted persons for the purposes of section 439 of the Proceeds of Crime Act 2002), after the entry relating to the department of the Environment in Northern Ireland, insert the entry set out in the following table—

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<i>Column 1</i>	<i>Column 2</i>
<i>(permitted persons)</i>	<i>(functions specified)</i>
Revenue Scotland	Functions relating to the collection and management of the devolved taxes (within the meaning of section 80A(4) of the Scotland Act 1998).

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(1) S.S.I. 2003/93, amended by S.I. 2013/472 and S.S.I. 2014/49.

(2) 1998 c.46. Section 80A was inserted by section 23(2) of the Scotland Act 2012 (c.11).