

**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order permits Revenue Scotland to share protected taxpayer information with the Welsh Revenue Authority if it is done in connection with a function of Revenue Scotland or the collection and management of a devolved tax within the meaning of the Government of Wales Act 2006. “Protected taxpayer information” is defined in section 14(1) of the Revenue Scotland and Tax Powers Act 2014.