



# Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

## [<sup>F1</sup>PART 2A

### DATA MATCHING

#### [<sup>F1</sup>26C Power to require disclosure of data

- (1) Audit Scotland may require the persons mentioned in subsection (2) to disclose to it (or a person acting on its behalf) such data as it (or the person acting on its behalf) may reasonably require for the purpose of carrying out data matching exercises in such form as it (or such person) may so require.
- (2) Those persons are—
  - (a) a body or an office holder any of whose accounts is an account in relation to which sections 21 and 22 apply,
  - (b) a body whose accounts must be audited under Part 7 of the Local Government (Scotland) Act 1973 (c.65) (finance),
  - (c) a Licensing Board continued in existence by or established under section 5 of the Licensing (Scotland) Act 2005 (asp 16), or
  - (d) an officer or a member of a body, office holder or board mentioned in paragraph (a), (b) or (c).
- (3) Audit Scotland must not require a person to disclose data if—
  - (a) the disclosure would contravene [<sup>F2</sup>the data protection legislation] ,
  - [<sup>F3</sup>(b) the disclosure is prohibited by any of Parts 1 to 7 or Chapter 1 of Part 9 of the Investigatory Powers Act 2016.]
- (4) A disclosure made in response to a requirement imposed under subsection (1) does not breach—
  - (a) any duty of confidentiality owed by the person making the disclosure, or
  - (b) any other restriction on the disclosure of data.

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*Changes to legislation: There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 26C. (See end of Document for details)*

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- (5) A person mentioned in subsection (2) who without reasonable excuse fails to comply with a requirement made in accordance with this section is guilty of an offence and liable on summary conviction to a fine not exceeding level 3 on the standard scale.]

#### Textual Amendments

- F1** Pt. 2A (ss. 26A-26G) inserted (6.10.2010) by [Criminal Justice and Licensing \(Scotland\) Act 2010 \(asp 13\)](#), [ss. 97\(3\)](#), [206\(1\)](#); [S.S.I. 2010/339](#), art. 2
- F2** Words in s. 26C(3)(a) substituted (25.5.2018) by [Data Protection Act 2018 \(c. 12\)](#), s. 212(1), [Sch. 19 para. 68](#) (with [ss. 117](#), [209](#), [210](#)); [S.I. 2018/625](#), reg. 2(1)(g)
- F3** S. 26C(3)(b) substituted (27.6.2018) by [Investigatory Powers Act 2016 \(c. 25\)](#), s. 272(1), [Sch. 10 para. 8\(3\)](#) (with [Sch. 9 paras. 7](#), [8](#), [10](#)); [S.I. 2018/652](#), reg. 12(g)(iii)

**Changes to legislation:**

There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 26C.