

These notes relate to the Revenue Scotland and Tax Powers Act 2014 (asp 16) which received Royal Assent on 24 September 2014

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 3 – Information

Protected taxpayer information

Section 14 – Protected taxpayer information

25. [Section 14](#) establishes the concept of “protected taxpayer information”. “Protected taxpayer information” is information about identifiable taxpayers and other persons (for example their personal or business associates) that becomes held by Revenue Scotland, RoS or SEPA in the exercise of tax functions. “Person” includes both natural and legal persons, so individuals and corporations are equivalently protected. Identifiable information not concerning tax functions (for example information about staff or contractors) is not “protected taxpayer information”.