

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”.

Section 15 – Confidentiality of protected taxpayer information

26. [Section 15](#) prohibits Revenue Scotland officials from disclosing protected taxpayer information unless the disclosure is expressly permitted by subsection (3). Breach of this requirement is a criminal offence (see [section 19](#)). The grounds for lawful disclosure in that subsection include disclosure with the consent of the person or persons to whom the protected taxpayer information relates, and disclosure in connection with legal proceedings (whether civil or criminal). Revenue Scotland may also disclose protected taxpayer information in accordance with existing or future statutory provisions such as Part 2A of the Public Finance and Accountability (Scotland) Act 2000 (data matching for the detection of fraud etc.).
27. [Section 15](#) applies not only to Revenue Scotland staff but also to individuals working for delegates of Revenue Scotland or otherwise exercising functions on behalf of Revenue Scotland, for example an advocate engaged to conduct litigation for Revenue Scotland in the higher courts.

Section 16 – Protected taxpayer information: declaration of confidentiality

28. Revenue Scotland officials (and the other individuals mentioned in [paragraph 27](#)) must make a formal declaration acknowledging their statutory duty of confidentiality under [section 15](#). Subsections (2) and (3) provide for when and how the declaration is to be made.