



Revenue Scotland and Tax Powers Act 2014

2014 asp 16

PART 3

INFORMATION

Offence of wrongful disclosure

19 Wrongful disclosure of protected taxpayer information

- (1) A person commits an offence if the person discloses protected taxpayer information contrary to section 15(1).
- (2) It is a defence for a person charged with an offence under subsection (1) to prove that the person reasonably believed—
 - (a) that the disclosure was lawful under section 15, or
 - (b) that the information had already lawfully been made available to the public.
- (3) A person who commits an offence under subsection (1) is liable—
 - (a) on summary conviction, to imprisonment for a term not exceeding 12 months or a fine not exceeding the statutory maximum (or both),
 - (b) on conviction on indictment, to imprisonment for a term not exceeding 2 years or a fine (or both).
- (4) This section does not affect the pursuit of any remedy or the taking of any action in relation to a contravention of section 15(1).