

*Status: Point in time view as at 01/04/2017.*

*Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Section 17 is up to date with all changes known to be in force on or before 17 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)*



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 3

### INFORMATION

#### *Other limits on use and disclosure of information*

#### **17 Disclosure of information prohibited or restricted by statute or agreement**

Sections 13(1) and 15(3) are subject to any provision which prohibits or restricts the use of information and which is contained in—

- (a) this Act,
- (b) any other enactment,
- (c) an international or other agreement to which the United Kingdom, Her Majesty's Government or the Scottish Ministers is or are party.

#### **Commencement Information**

**II** S. 17 in force at 1.1.2015 by S.S.I. 2014/370, art. 2, sch.

**Status:**

Point in time view as at 01/04/2017.

**Changes to legislation:**

Revenue Scotland and Tax Powers Act 2014, Section 17 is up to date with all changes known to be in force on or before 17 August 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.