



Scotland Act 2012

2012 CHAPTER 11

PART 3

FINANCE

Introductory

24 Amendments relating to the Commissioners for Revenue and Customs

- (1) The Commissioners for Revenue and Customs Act 2005 is amended as follows.
- (2) Section 18 (confidentiality) is amended as follows.
- (3) In subsection (2)—
 - (a) omit “or” at the end of paragraph (g), and
 - (b) after paragraph (h) insert “, or
 - (i) which is made to the Scottish Ministers in connection with the collection and management of a devolved tax within the meaning of the Scotland Act 1998.””
- (4) After subsection (2) insert—

“(2A) Information disclosed in reliance on subsection (2)(i) may not be further disclosed without the consent of the Commissioners (which may be general or specific).”
- (5) In section 19 (wrongful disclosure) in subsections (1) and (8) after “18(1)” insert “or (2A)”.
- (6) In section 51 (interpretation) after subsection (2) insert—

“(2A) But a reference to the functions of the Commissioners or of officers of Revenue and Customs does not include a function which—
 - (a) is conferred on them by or by virtue of an Act of the Scottish Parliament or an instrument made under such an Act, and”

Status: This is the original version (as it was originally enacted).

- (b) relates to a devolved tax within the meaning of the Scotland Act 1998.”
- (7) In section 1(1) of the Customs and Excise Management Act 1979 (interpretation), at the end of the definition of “assigned matter” insert “, except that it does not include any matter relating to a devolved tax within the meaning of the Scotland Act 1998;”.