
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 346

The Revenue Scotland and Tax Powers
Act 2014 (Ancillary Provision) Order 2018

Section 15 of the Revenue Scotland and Tax Powers Act 2014

2. For the purposes of section 15 of the Revenue Scotland and Tax Powers Act 2014, a disclosure is permitted if it is made to the Welsh Revenue Authority⁽¹⁾ in connection with a function of Revenue Scotland or the collection and management of a devolved tax within the meaning of the Government of Wales Act 2006⁽²⁾.

(1) The Welsh Revenue Authority or Awdurdod Cyllid Cymru is established by section 2 of the Tax Collection and Management (Wales) Act 2016 (ANAW 6).
(2) 2006 c.32.