
SCOTTISH STATUTORY INSTRUMENTS

2019 No. 421

The Plant Health (Official Controls and Miscellaneous Provisions) (Scotland) Regulations 2019

PART 9

General powers of inspectors and enforcement

Disclosure of information held by Revenue and Customs

33.—(1) The Commissioners for Her Majesty's Revenue and Customs may disclose any information in their possession to the Scottish Ministers for the purposes of enabling or assisting the Scottish Ministers to carry out any function conferred on them under or by virtue of the EU Plant Health Regulation, the Official Controls Regulation or these Regulations.

(2) Nothing in paragraph (1) affects any other power or requirement of the Commissioners to disclose information.