



Public Finance and Accountability (Scotland) Act 2000

2000 asp 1

[^{F1}PART 2A

DATA MATCHING

[^{F1}26B Voluntary disclosure of data to Audit Scotland

- (1) For the purposes of a data matching exercise, any person may disclose data to Audit Scotland (or a person acting on its behalf).
- (2) Such disclosure does not breach—
 - (a) any duty of confidentiality owed by the person making the disclosure, or
 - (b) any other restriction on the disclosure of data.
- (3) Nothing in this section authorises a disclosure—
 - (a) which contravenes [^{F2}the data protection legislation] ,
 - [^{F3}(b) which is prohibited by any of Parts 1 to 7 or Chapter 1 of Part 9 of the Investigatory Powers Act 2016,]
 - (c) of data comprising or including patient data.
- (4) “Patient data” means data relating to an individual which is held for medical purposes and from which the individual can be identified.
- (5) “Medical purposes” are the purposes of—
 - (a) preventative medicine,
 - (b) medical diagnosis,
 - (c) medical research,
 - (d) the provision of care and treatment,
 - (e) the management of health and social care services, and
 - (f) informing individuals about their physical or mental health or condition, the diagnosis of their condition or their care and treatment.
- (6) Nothing in this section prevents disclosure of data under any other provision of this Act, another enactment or any rule of law.

Changes to legislation: There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 26B. (See end of Document for details)

(7) Data matching exercises may include data disclosed by a person outside Scotland.]

Textual Amendments

- F1** Pt. 2A (ss. 26A-26G) inserted (6.10.2010) by [Criminal Justice and Licensing \(Scotland\) Act 2010 \(asp 13\)](#), [ss. 97\(3\)](#), [206\(1\)](#); [S.I. 2010/339](#), art. 2
- F2** Words in s. 26B(3)(a) substituted (25.5.2018) by [Data Protection Act 2018 \(c. 12\)](#), s. 212(1), [Sch. 19 para. 67](#) (with [ss. 117](#), [209](#), [210](#)); [S.I. 2018/625](#), reg. 2(1)(g)
- F3** [S. 26B\(3\)\(b\)](#) substituted (27.6.2018) by [Investigatory Powers Act 2016 \(c. 25\)](#), s. 272(1), [Sch. 10 para. 8\(2\)](#) (with [Sch. 9 paras. 7](#), [8](#), [10](#)); [S.I. 2018/652](#), reg. 12(g)(iii)

Changes to legislation:

There are currently no known outstanding effects for the Public Finance and Accountability (Scotland) Act 2000, Section 26B.