



# 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.”

<sup>F1</sup>(4) .....

<sup>F1</sup>(5) .....

(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

(b) relates to a devolved tax within the meaning of the Scotland Act 1998.”

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*Changes to legislation: There are currently no known outstanding effects  
for the Scotland Act 2012, Section 24. (See end of Document for details)*

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- (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;”.

**Textual Amendments**

- F1** S. 24(4)(5) omitted (1.1.2015) by virtue of [The Revenue Scotland and Tax Powers Act 2014 \(Consequential Provisions and Modifications\) Order 2014 \(S.I. 2014/3294\)](#), arts. 1(2), **4(2)**

**Changes to legislation:**

There are currently no known outstanding effects for the Scotland Act 2012, Section 24.