
STATUTORY INSTRUMENTS

2014 No. 3294

**The Revenue Scotland and Tax Powers Act 2014
(Consequential Provisions and Modifications) Order 2014**

Information sharing

- 4.—(1) In the Commissioners for Revenue and Customs Act 2005⁽¹⁾—
- (a) in section 18 (confidentiality)—
 - (i) in subsection (2)(i), for “the Scottish Ministers” substitute “Revenue Scotland”;
 - (ii) omit subsection (2A);
 - (b) in section 19 (wrongful disclosure)—
 - (i) in subsection (1), omit “or (2A)”;
 - (ii) in subsection (8), omit “or (2A)”.
- (2) In section 24 of the Scotland Act 2012⁽²⁾ (amendments relating to the Commissioners for Revenue and Customs), omit subsections (4) and (5).
- (3) 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 Commissioners for Her Majesty’s Revenue and Customs in connection with the collection and management of revenue within the meaning of section 5 of the Commissioners for Revenue and Customs Act 2005.

(1) 2005 c.11. Sections 18 and 19 were amended by section 24(3) to (5) of the Scotland Act 2012.
(2) 2012 c.11.