
SCOTTISH STATUTORY INSTRUMENTS

2018 No. 346

TAXES

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

Made - - - - 8th November 2018
Laid before the Scottish
Parliament - - - - 12th November 2018
Coming into force - - 31st December 2018

The Scottish Ministers make the following Order in exercise of the powers conferred by section 255 of the Revenue Scotland and Tax Powers Act 2014⁽¹⁾ and all other powers enabling them to do so.

Citation and commencement

1. This Order may be cited as the Revenue Scotland and Tax Powers Act 2014 (Ancillary Provision) Order 2018 and comes into force on 31 December 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⁽²⁾ 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⁽³⁾.

St Andrew's House,
Edinburgh
8th November 2018

KATE FORBES
Authorised to sign by the Scottish Ministers

(1) [2014 asp 16](#).
(2) The Welsh Revenue Authority or Awdurdod Cyllid Cymru is established by section 2 of the Tax Collection and Management (Wales) Act 2016 (ANAW 6).
(3) [2006 c.32](#).

Status: *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

EXPLANATORY NOTE

(This note is not part of the Order)

This Order permits Revenue Scotland to share protected taxpayer information with the Welsh Revenue Authority if it is done 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. “Protected taxpayer information” is defined in section 14(1) of the Revenue Scotland and Tax Powers Act 2014.