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SCOTTISH STATUTORY INSTRUMENTS

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**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<sup>(1)</sup> 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<sup>(2)</sup> 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<sup>(3)</sup>.

St Andrew's House,  
Edinburgh  
8th November 2018

*KATE FORBES*  
Authorised to sign by the Scottish Ministers

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(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**Status:** *This is the original version (as it was originally made).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.*

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## **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.