

**2014 No. 3294**

**CONSTITUTIONAL LAW**  
**DEVOLUTION, SCOTLAND**  
**TAXES**

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

*Made* - - - - *11th December 2014*

*Coming into force in accordance with article 1(2)*

The Secretary of State makes the following Order in exercise of the powers conferred by sections 104, 112(1), 113(2), (4) and (5) and 114(1) of the Scotland Act 1998<sup>(a)</sup>.

In accordance with paragraphs 1, 2 and 3 of Schedule 7 to that Act a draft of this Order has been laid before and approved by a resolution of each House of Parliament.

**Citation, commencement and extent**

**1.**—(1) This Order may be cited as the Revenue Scotland and Tax Powers Act 2014 (Consequential Provisions and Modifications) Order 2014.

(2) This Order comes into force on the same day as section 2 (establishment of Revenue Scotland) of the Revenue Scotland and Tax Powers Act 2014<sup>(b)</sup> comes into force.

(3) Article 6 extends to Scotland and to England and Wales only.

**Status of Revenue Scotland as part of the Scottish Administration**

**2.** Revenue Scotland<sup>(c)</sup> is part of the Scottish Administration.

**Construction of references to an office-holder in the Scottish Administration**

**3.**—(1) Unless the context otherwise requires, references in the Scotland Act 1998 and any other enactment to an office-holder in the Scottish Administration are to be taken to include a reference to Revenue Scotland.

(2) Paragraph (1) applies whether or not the enactment defines the expression “office-holder in the Scottish Administration” by reference to the Scotland Act 1998 or any specific provision of that Act.

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(a) 1998 c.46.

(b) 2014 asp 16.

(c) Revenue Scotland is established by section 2 of the Revenue Scotland and Tax Powers Act 2014.

## Information sharing

4.—(1) In the Commissioners for Revenue and Customs Act 2005(a)—

(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(b) (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.

## House of Commons Disqualification Act 1975

5. In Part 2 of Schedule 1 to the House of Commons Disqualification Act 1975(c) (bodies of which all members are disqualified), insert the following entry at the appropriate place—

“Revenue Scotland”.

## Public Interest Disclosure (Prescribed Persons) Order 2014

6. In the Schedule to the Public Interest Disclosure (Prescribed Persons) Order 2014(d) (prescribed persons)—

(a) insert the entries set out in the following table at the appropriate place—

<i>First Column</i>	<i>Second Column</i>
<i>Persons and descriptions of people</i>	<i>Description of matters</i>
The Keeper of the Registers of Scotland	Land and buildings transaction tax.
Revenue Scotland	Devolved taxes (within the meaning of section 80A(4) of the Scotland Act 1998).

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

(b) 2012 c.11.

(c) 1975 c.24.

(d) S.I. 2014/2418.

- (b) in the entry for the Scottish Environment Protection Agency, in the second column, at the end, insert—

“Scottish landfill tax.”

Signed by the authority of the Secretary of State

*David Mundell*  
Parliamentary Under Secretary of State  
Scotland Office

Dover House,  
London  
11th December 2014

## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order makes provision consequential on the Revenue Scotland and Tax Powers Act 2014 which establishes Revenue Scotland and makes provision about the collection and management of devolved taxes (within the meaning of section 80A(4) of the Scotland Act 1998). Revenue Scotland is known as Teachd-a-steach Alba in Gaelic.

Articles 2 and 3 make Revenue Scotland part of the Scottish Administration. Accordingly, Revenue Scotland will be a Non-Ministerial Department accountable to the Scottish Parliament. Amongst other things, in terms of the Crown Suits (Scotland) Act 1857(a) the Lord Advocate will be entitled to conduct civil litigation on behalf of Revenue Scotland.

Article 4 provides for the sharing of taxpayer and other information between Revenue Scotland and Her Majesty's Revenue and Customs, by substituting Revenue Scotland for the Scottish Ministers in section 18(2)(i) of the Commissioners for Revenue and Customs Act 2005 and repealing section 18(2A) of that Act, which prohibited onward disclosure of information received from Her Majesty's Revenue and Customs, leaving onward disclosure to be governed by section 15 of the Revenue Scotland and Tax Powers Act 2014.

Article 5 inserts a reference to Revenue Scotland into the House of Commons Disqualification Act 1975 to disqualify members of Revenue Scotland from being members of the House of Commons.

Article 6 inserts a reference to Revenue Scotland into the Public Interest Disclosure (Prescribed Persons) Order 2014 to enable protected disclosures (within the meaning of Part IVA of the Employment Rights Act 1996(b)) to be made to Revenue Scotland. Further, protected disclosures in connection with Land and Buildings Transaction Tax(c) and Scottish Landfill Tax(d) may be made to the Keeper of the Registers of Scotland and the Scottish Environment Protection Agency respectively.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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(a) 1857 c.44.

(b) 1996 c.18. Part IVA was inserted by the Public Interest Disclosure Act 1998 (c.23).

(c) Land and Buildings Transaction Tax is established by the Land and Buildings Transaction Tax (Scotland) Act 2013 (asp 11).

(d) Scottish Landfill Tax is established by the Landfill Tax (Scotland) Act 2014 (asp 2).







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