Draft Order laid before Parliament under paragraphs 1, 2 and 3 of Schedule 7 to the Scotland Act 1998 for approval by resolution of each House of Parliament.

DRAFT STATUTORY INSTRUMENTS

2014 No.

CONSTITUTIONAL LAW
DEVOLUTION, SCOTLAND
TAXES

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

Made - - - -

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(**1**).

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(**2**) 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(**3**) is part of the Scottish Administration.

(**1**) 1998 c.46.
(**2**) 2014 asp 16.
(**3**) Revenue Scotland is established by section 2 of the Revenue Scotland and Tax Powers Act 2014.

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.

Information sharing

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

(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(**5**) (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(**6**) (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(**7**) (prescribed persons)—

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

First Column *Persons and descriptions of people*	*Second Column* *Description of matters*
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).

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

(**4**) 2005 c.11. Sections 18 and 19 were amended by section 24(3) to (5) of the Scotland Act 2012.
(**5**) 2012 c.11.
(**6**) 1975 c.24.
(**7**) S.I. 2014/2418.