

REVENUE SCOTLAND AND TAX POWERS ACT 2014

EXPLANATORY NOTES

THE ACT

Part 12 – Final Provisions

Crown application

Section 257 – Crown application: criminal offences

296. The Act applies to the Crown by virtue of section 20 of the Interpretation and Legislative Reform (Scotland) Act 2010. In line with usual practice for Acts of the Scottish Parliament, section 257 has the effect that the Crown cannot be found criminally liable in terms of the offences created by the Act, such as those set out in sections 155 (offence of concealing etc. documents following information notice) and 156 (offence of concealing etc. documents following information notification). However, through the mechanism in subsection (2) any unlawful conduct on the part of Crown bodies can be declared unlawful. Subsection (3) has the effect that section 257 does not exempt civil servants from criminal prosecution; this has particular relevance to the offence in section 19 (wrongful disclosure of protected taxpayer information).

Section 258 – Crown application: powers of entry

297. This section provides that power of entry in relation to Crown land can be granted only with the consent of the appropriate authority. The section sets out a table defining for the purposes of this Act what is considered “Crown land” and who the relevant authority is.

Section 259 – Crown application: Her Majesty

298. This section provides that nothing in this Act affects Her Majesty in Her private capacity.