



# Revenue Scotland and Tax Powers Act 2014

2014 asp 16

## PART 12

### FINAL PROVISIONS

#### *Crown application*

#### **257 Crown application: criminal offences**

- (1) No contravention by the Crown of any provision of or made under this Act makes the Crown criminally liable.
- (2) But the Court of Session may, on the application of the Lord Advocate, declare unlawful any act or omission of the Crown which constitutes such a contravention.
- (3) Despite subsection (1), this Act applies to persons in the public service of the Crown as it applies to other persons.