



# 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.

#### **258 Crown application: powers of entry**

- (1) A power of entry conferred by or under this Act is exercisable in relation to Crown land only with the consent of the appropriate authority.
- (2) The following table determines what is “Crown land” and who the “appropriate authority” is in relation to each kind of Crown land.

<i>Crown land</i>	<i>Appropriate authority</i>
Land an interest in which belongs to Her Majesty in right of the Crown and which forms part of the Crown estate	The Crown Estate Commissioners
Other land an interest in which belongs to Her Majesty in right of the Crown	The office-holder in the Scottish Administration or the Government

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*Status: This is the original version (as it was originally enacted).*

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<i>Crown land</i>	<i>Appropriate authority</i>
	department having the management of the land
Land an interest in which belongs to an office-holder in the Scottish Administration	The relevant office-holder in the Scottish Administration
Land an interest in which belongs to a Government department	The relevant Government department
Land an interest in which is held in trust for Her Majesty for the purposes of the Scottish Administration	The relevant office-holder in the Scottish Administration
Land an interest in which is held in trust for Her Majesty for the purposes of a Government department	The relevant Government department

- (3) “Government department” means a department of the Government of the United Kingdom”.

**259 Crown application: Her Majesty**

Nothing in this Act affects Her Majesty in Her private capacity.