



Scottish Crown Estate Act 2019

2019 asp 1

PART 3

MANAGEMENT OF SCOTTISH CROWN ESTATE ASSETS

Financial matters

28 Separation of income and capital

- (1) A manager must—
- (a) keep any money held by the manager which forms part of the Scottish Crown Estate in an income account and a capital account,
 - (b) apportion that money as appropriate between those accounts, and
 - (c) keep those accounts separate from any other accounts kept by the manager.
- (2) In this Act, references to—
- (a) an income account are references to an income account kept under subsection (1),
 - (b) a capital account are references to a capital account kept under that subsection.