



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.

Crown land

Land an interest in which belongs to Her Majesty in right of the Crown and which forms part of the Crown estate

Other land an interest in which belongs to Her Majesty in right of the Crown

Appropriate authority

The Crown Estate Commissioners

The office-holder in the Scottish Administration or the Government

Changes to legislation: Revenue Scotland and Tax Powers Act 2014, Cross Heading: Crown application is up to date with all changes known to be in force on or before 14 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

	department having the management of the land [^{F1} or the relevant person”, and]
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”.

[^{F2}(4) “Relevant person”, in relation to any land to which section 90B(5) of the Scotland Act 1998 applies, means the person who manages that land.]

Textual Amendments

- F1** Words in s. 258(2) inserted (1.4.2017) by [The Crown Estate Transfer Scheme 2017 \(S.I. 2017/524\)](#), art. 1(2), [Sch. 5 para. 48\(a\)](#)
- F2** S. 258(4) inserted (1.4.2017) by [The Crown Estate Transfer Scheme 2017 \(S.I. 2017/524\)](#), art. 1(2), [Sch. 5 para. 48\(b\)](#)

259 Crown application: Her Majesty

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

Changes to legislation:

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 141(3A)(3B) inserted by [2017 asp 2 Sch. 2 para. 2\(2\)](#)
- s. 215A-215G and cross-headings inserted by [2017 asp 2 Sch. 2 para. 21](#)
- s. 223(1)(d)(e) inserted by [2017 asp 2 Sch. 2 para. 24](#)
- s. 233(1)(j) inserted by [2017 asp 2 Sch. 2 para. 25\(2\)](#)
- s. 233(3A) inserted by [2017 asp 2 Sch. 2 para. 25\(3\)](#)