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SCOTTISH STATUTORY INSTRUMENTS

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**2017 No. 284**

**The Charities Accounts (Scotland)  
Amendment Regulations 2017**

**Citation and commencement**

**1.** These Regulations may be cited as the Charities Accounts (Scotland) Amendment Regulations 2017 and come into force on 3rd November 2017.

**Amendment to the Charities Accounts (Scotland) Regulations 2006**

**2.—**(1) The Charities Accounts (Scotland) Regulations 2006<sup>(1)</sup> are amended as follows.

(2) After regulation 11(2)(a)(x) (independent examination of statement of account) insert—  
“(xi) the Institute of Financial Accountants.”.

St Andrew's House,  
Edinburgh  
6th September 2017

*ANGELA CONSTANCE*  
A member of the Scottish Government

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<sup>(1)</sup> [S.S.I. 2006/218](#), to which there are amendments not relevant to these Regulations.