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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations make supplemental provision modifying the Land Reform (Scotland) Act 2016 (“the Act”).

Part 2 of the Act establishes the Scottish Land Commission (“the Commission”). Section 19 of the Act makes provision regarding the accounts of the Commission.

Section 19(2) of the Act requires the Commission to send the statement of account to the Scottish Ministers. Regulation 2(2)(a) amends this to require the Commission to send a copy of the statement of accounts to the Scottish Ministers.

Regulation 2(2)(b) inserts a new paragraph (3A) into section 19 of the Act to require the Scottish Ministers to send a copy of the statement of accounts provided by the Commission to the Auditor General for Scotland for auditing.