



Land Reform (Scotland) Act 2016

2016 asp 18

PART 2

THE SCOTTISH LAND COMMISSION

CHAPTER 1

THE COMMISSION

Accounts and annual report

19 Accounts

- (1) The Commission must—
 - (a) keep proper accounts and accounting records,
 - (b) prepare in respect of each financial year a statement of accounts.
- (2) The Commission must send [^{F1}a copy of the statement] of accounts to the Scottish Ministers by such date as the Scottish Ministers may direct.
- (3) The Commission must comply with any other directions which the Scottish Ministers may give them in relation to the matters mentioned in subsection (1).
- [^{F2}(3A) The Scottish Ministers must, as soon as reasonably practicable after receiving a copy statement of accounts from the Commission, send it to the Auditor General for Scotland for auditing.]
- (4) The Commission must make its audited statement of accounts and accounting records available so that they may be inspected by any person.

Textual Amendments

- F1** Words in s. 19(2) substituted (22.11.2017) by [The Land Reform \(Scotland\) Act 2016 \(Supplemental Provision\) Regulations 2017 \(S.S.I. 2017/400\)](#), regs. 1, **2(2)(a)**
- F2** S. 19(3A) inserted (22.11.2017) by [The Land Reform \(Scotland\) Act 2016 \(Supplemental Provision\) Regulations 2017 \(S.S.I. 2017/400\)](#), regs. 1, **2(2)(b)**

Changes to legislation: Land Reform (Scotland) Act 2016, Section 19 is up to date with all changes known to be in force on or before 25 May 2023. 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](#)

Commencement Information

II S. 19 in force at 1.11.2016 by [S.S.I. 2016/250](#), reg. 2(1)(2), [sch. 1](#) (with regs. 3, 4)

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Changes and effects yet to be applied to :

- specified provision(s) amendment to earlier commencing S.S.I. 2017/299, regs. 5-14, by [S.S.I. 2017/370 reg. 34](#)