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**Status:** This version of this cross heading contains provisions that are prospective.

**Changes to legislation:** There are currently no known outstanding effects for the Tied Pubs (Scotland) Act 2021, Paragraph 17. (See end of Document for details)

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PROSPECTIVE

SCHEDULE 2  
SCOTTISH PUBS CODE ADJUDICATOR

**PART 4**

ACCOUNTABILITY

*Accounts and audit*

- 17 (1) The adjudicator must—
- (a) keep proper accounts and accounting records,
  - (b) prepare in respect of each financial year a statement of accounts,
  - (c) send a copy of the statement to the Auditor General for Scotland for auditing.
- (2) The adjudicator must comply with any direction which the Scottish Ministers give it in relation to the matters mentioned in sub-paragraph (1)(a) and (b).

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**Changes to legislation:**

There are currently no known outstanding effects for the Tied Pubs (Scotland) Act 2021, Paragraph 17.