These notes relate to the Coronavirus (Recovery and Reform) (Scotland) Act 2022 (asp 8) which received Royal Assent on 10 August 2022

## CORONAVIRUS (RECOVERY AND REFORM) (SCOTLAND) ACT 2022

## **EXPLANATORY NOTES**

## **INTRODUCTION**

- 1. These Explanatory Notes have been prepared by the Scottish Government in order to assist the reader of the Coronavirus (Recovery and Reform) (Scotland) Act 2022 ("the Act"). They do not form part of the Act and have not been endorsed by the Parliament.
- 2. These Notes should be read in conjunction with the Act. They are not, and are not meant to be, a comprehensive description of the Act. So where a section or schedule, or a part of a section or schedule, does not seem to require any explanation or comment, none is given.