

## EXPLANATORY NOTE

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

These Regulations amend the Land Reform (Scotland) Act 2016 (Register of Persons Holding a Controlled Interest in Land) Regulations 2021 (the ‘Principal Regulations’) and come into force on 1 April 2022.

Regulation 2(2) inserts a new regulation 23A into the Principal Regulations. Regulation 23A makes provision for cases where the land is held by trustees or on behalf of an unincorporated association and where, due to the passage of time, the Land Register or Register of Sasines lists as owners or tenants only persons who no longer have any legal connection with the property. In such cases, there are no persons falling within the definition of owners or tenants in the Principal Regulations. Regulation 23A provides that trustees or those holding on behalf of an unincorporated association are treated as owners or tenants for the purposes of the Principal Regulations.

Regulations 2(3) to 2(6) make consequential amendments to the Principal Regulations.