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SCOTTISH STATUTORY INSTRUMENTS

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**2014 No. 335**

The Charities Accounts (Scotland)  
Amendment (No. 2) Regulations 2014

**Citation, commencement and application**

1.—(1) These Regulations may be cited as the Charities Accounts (Scotland) Amendment (No. 2) Regulations 2014 and come into force on 1st January 2015.

(2) These Regulations do not apply to any accounts covering a financial year which begins before 1st January 2015.