Status:	This is	the o	original	version	(as it was	origin	nally made).	This
item of	legisla	tion i	is curren	ıtlv onlv	available	in its	original fori	nat.

SCOTTISH STATUTORY INSTRUMENTS

2018 No. 344

The Charities Accounts (Scotland) Amendment Regulations 2018

Application

- **2.**—(1) Regulation 3(2) applies to accounts covering financial years beginning on or after 5 October 2018 but before 1 January 2019.
- (2) Regulation 3(3) and (4) applies to accounts covering financial years which begin on or after 1 January 2019.