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SCOTTISH STATUTORY INSTRUMENTS

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**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.