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## EXPLANATORY NOTE

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

These Regulations amend the Land Reform (Scotland) 2016 (Register of Persons Holding a Controlled Interest in Land) Regulations 2021 (“the Principal Regulations”) and come into force on 1 April 2023.

Regulation 2(2) substitutes a new sub-paragraph (4)(b) in regulation 26(4) (application of these Regulations) of the Principal Regulations. The effect of the amendment is to extend the transitional period to 1 April 2024.

No business and regulatory impact assessment has been prepared for these Regulations.