

## EXPLANATORY NOTE

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

These Regulations amend the Scotland Act 2016 (Commencement No. 5) Regulations 2017 ([S.I. 2017/455 \(C. 40\)](#)), which are the fifth set of Regulations commencing provisions of the Scotland Act 2016 (c. 11) (“the No. 5 Regulations”).

These Regulations extend the commencement date on which subsection (5) of section 23 of the Scotland Act 2016 (payments for maternity, funeral and heating expenses in or as regards Scotland) comes into force for remaining purposes to the later date of 1st April 2023.