SCOTTISH STATUTORY INSTRUMENTS

2026 No. 197 (C. 18)

DIGITAL ASSETS

The Digital Assets (Scotland) Act 2026 (Commencement) Regulations 2026

Made - - - -	*2nd June 2026*
Laid before the Scottish Parliament	*4th June 2026*
Coming into force - -	*1st July 2026*

The Scottish Ministers make the following Regulations in exercise of the power conferred by section 9(2) of the Digital Assets (Scotland) Act 2026(**a**).

Citation and commencement

1. These Regulations may be cited as the Digital Assets (Scotland) Act 2026 (Commencement) Regulations 2026 and come into force on 1 July 2026.

Appointed day

2. 1 July 2026 is the day appointed for the coming into force of the following provisions of the Digital Assets (Scotland) Act 2026—

(a) section 1 (meaning of digital asset),

(b) section 2 (nature of digital assets in Scots law),

(c) section 3 (presumption of ownership),

(d) section 4 (acquisition of ownership),

(e) section 5 (meaning of control),

(f) section 6 (sections 2 to 4 subject to other enactments).

TOM ARTHUR
Authorised to sign by the Scottish Ministers

St Andrew's House,
Edinburgh
2nd June 2026

(**a**) 2026 asp 12.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations bring into force sections 1 to 6 of the Digital Assets (Scotland) Act 2026 ("the Act") on 1 July 2026.

The Bill for the Act received Royal Assent on 16 April 2026. Sections 7, 8, 9 and 10 came into force the following day.

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