

Stuart McMillan, MSP
Convener
Delegated Powers and Law Reform Committee
The Scottish Parliament,
Edinburgh,
EH99 1SP

By email to:
DPLR.Committee@parliament.scot

30 May 2024

Dear Convener,

TRUSTS AND SUCCESSION (SCOTLAND) ACT 2024

You will be aware that during the parliamentary stages of the Trusts and Succession (Scotland) Act 2024 I told the Committee about my preferred approach to commencement. My aim is to seek a Scotland Act section 104 order regarding pension trusts and bring the Act's provisions into force at the same time as that order. This would have the effect of applying the updated trust law in the Act to all types of Scottish trusts, including Scottish pension trusts, at the same time. The Scottish Government continues to work with the UK Government on a section 104 order.

Having considered the matter further, I am of the view that limited commencement provision can and should be made to bring into force earlier some provisions of the Act. This would make the provisions available at that stage for trusts other than pension trusts. Accordingly, I intend to make and lay commencement regulations in the Scottish Parliament before summer recess.

The regulations will bring into force provisions in the 2024 Act which enable the removal of: (1) executors who have been convicted or are being prosecuted for the murder or culpable homicide of the deceased's estate, by the court; and (2) professional trustees appointed or assumed as such but who are no longer a member of their regulated profession or entitled to practice as such, by co-trustees.

I have also taken the opportunity to commence a number of enabling powers and definitions in the Act at the same time.

SIOBHIAN BROWN

Scottish Ministers, special advisers and the Permanent Secretary are covered by the terms of the Lobbying (Scotland) Act 2016. See www.lobbying.scot

St Andrew's House, Regent Road, Edinburgh EH1 3DG
www.gov.scot