

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

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7 February 2025

Dear Convener

### **TRUSTS AND SUCCESSION (SCOTLAND) ACT 2024**

I am writing to make you aware of issues raised by stakeholders regarding private purpose trusts since the Trusts and Succession (Scotland) Act 2024 was agreed to by the Scottish Parliament. Provisions in the Act which relate to private purpose trusts have not yet been brought into force. Concerns have been raised about how private purpose trusts might be used to facilitate activities such as tax evasion or money laundering.

This government views it as essential that we have in place the highest anti-corruption standards. It is our intention not to commence the provisions relating to private purpose trusts until we are certain that sufficient safeguards are in place to prevent these kinds of activities. We intend to undertake a review of private purpose trusts as part of our anti-corruption work in our next Open Government Action Plan, which will commence in 2026. I will continue to keep the Committee informed about this as matters progress.

The Scottish Government will continue work to commence the other provisions of the Act not yet brought into force.

I have sent a copy of this letter to Lady Paton as Chair of the Scottish Law Commission.

Yours sincerely,

**SIOBHIAN BROWN**

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