



Trusts and Succession (Scotland) Act 2024

2024 asp 2

PART 1

TRUSTS

CHAPTER 3

POWERS AND DUTIES OF TRUSTEES

Apportionment

PROSPECTIVE

26 Time apportionment

- (1) Except in so far as the trust deed expressly provides otherwise (or, in a case where there is no trust deed, the context requires otherwise), the trustees may determine that amounts mentioned in section 2 of the Apportionment Act 1870 (which provides for rents, dividends and other periodical payments to be apportionable in respect of time) are—
- (a) to be apportioned as mentioned in that section, or
 - (b) not to be apportioned in such manner, but instead to accrue as they arise.
- (2) [This section](#) applies irrespective of when the trust was created.

Commencement Information

- II** S. 26 not in force at Royal Assent, see [s. 88\(3\)](#)

Status:

This version of this provision is prospective.

Changes to legislation:

There are currently no known outstanding effects for the Trusts and Succession (Scotland) Act 2024, Section 26.