

7 January 2010

Our ref: L/1/5/16

Dear Consultee

**DISCUSSION PAPER ON ACCUMULATION OF INCOME AND LIFETIME OF PRIVATE TRUSTS (No 142)**

We invite comment on our latest discussion paper, published today, in our review of trust law. Its main focus is on the rules restricting the accumulation of income and the creation of successive liferents. We enclose a copy of the paper, which is also available in electronic form on our website (<http://www.scotlawcom.gov.uk>). Please note that the consultation will end on **9 April 2010**; we explain below how comments may be submitted.

Consultation is critical in all our law reform projects to ensure that the final recommendations contained in our report would, if implemented, result in law which is just, principled, responsive and easy to understand. We would therefore be grateful to receive your views on any or all of the questions and proposals in this discussion paper; they will be fully considered and analysed in the course of reaching our final conclusions. Even if you agree with our proposals but do not wish to make any further comments, a brief note to that effect would also be most helpful as an indication that the proposals are on the right lines.

Where possible, we would prefer the electronic submission of comments. For example, you can use the downloadable electronic response form for this discussion paper on our website at [http://www.scotlawcom.gov.uk/html/discussion\\_papers.html#dp142](http://www.scotlawcom.gov.uk/html/discussion_papers.html#dp142). The MS Word form has a questionnaire format which allows you to comment – briefly or at length – on any of the paper's proposals which interest you. The form can be downloaded and emailed to us at [info@scotlawcom.gov.uk](mailto:info@scotlawcom.gov.uk), as can comments composed in other electronic formats. Alternatively, you may prefer to send your comments on the discussion paper by using the general comments form to be found on the website Contact page (<http://www.scotlawcom.gov.uk/html/contact.html>).

**We draw to your attention that**, in accordance with our Publication Scheme, (i) responses to this paper will be made available to third parties on request in paper form once the responses have been considered at a Commission meeting (unless a respondent has asked for a response to be treated as confidential or the Commission considers that a response should be treated as confidential); (ii) subject to the following, any summary of responses to this paper will be made available to third parties on request in paper form once it has been considered at a Commission meeting: any summary will not be made available in relation to projects where the subject matter is considered by Commissioners to be of a sensitive nature; any summary being made available will not include reference to any response where either the respondent has asked for the response to be treated as confidential or the Commission considers that the response should be treated as confidential. Any request for information which is not available under the Commission's Publication Scheme will be determined in accordance with the Freedom of Information (Scotland) Act 2002.

**Also, please note** that some or all responses to this paper and the names of those who submitted them may be referred to and/or quoted in the final report following from this consultation or in other Commission publications and the names of all respondents to this paper will be listed in the relative final report unless the respondent specifically asks that, or the Commission considers that, the response or name, or any part of the response, should be treated as confidential.

Finally, should you wish to offer any comments on the way in which we conduct our consultation exercises, we would be pleased to hear from you.

Yours sincerely,

MALCOLM MCMILLAN

Chief Executive