
SCOTTISH STATUTORY INSTRUMENTS

2024 No. 198

**The Protected Trust Deeds (Miscellaneous
Amendment) (Scotland) Regulations 2024**

Dividend payments

4.—(1) In section 176(1) of the 2016 Act (dividend payments)—

- (a) in paragraph (a), for “24” substitute “12”, and
- (b) in paragraph (b), for “6” substitute “3”.

(2) The amendments made by paragraph (1) apply only in relation to a trust deed granted on or after 1 July 2024.