

**October 2014 Examination - J02 Trusts**

**Syllabus learning outcomes being examined**

1.	5.	Explain the consequences of making a will or of dying intestate.
2.	9.	Explain the consequences of making a will or of dying intestate.
3.	2.	Explain the consequences of making a will or of dying intestate.
4.	5.	Explain the consequences of making a will or of dying intestate.
5.	4.	Explain the consequences of making a will or of dying intestate.
6.	3. 1.	Explain the consequences of making a will or of dying intestate. Explain the structure of a trust and the roles of the trustees and beneficiaries.
7.	7.	Analyse how trusts are subject to tax and how a liability can fall to the settlor, trustees or beneficiaries.
8.	1.	Explain the structure of a trust and the roles of the trustees and beneficiaries.
9.	7.	Analyse how trusts are subject to tax and how a liability can fall to the settlor, trustees or beneficiaries.
10.	2. 8.	Explain the consequences of making a will or of dying intestate. Explain how life assurance policies and certain pension benefits can be placed in trust, and the tax and other implications.
11.	7. 8.	Analyse how trusts are subject to tax and how a liability can fall to the settlor, trustees or beneficiaries. Explain how life assurance policies and certain pension benefits can be placed in trust, and the tax and other implications.
12.	6.	Explain the bankruptcy rules, the role of the trustee in bankruptcy and alternatives to bankruptcy.
13.	3.	Explain the rules covering the investment of trust assets and the administration of trusts.
14.	7.	Analyse how trusts are subject to tax and how a liability can fall to the settlor, trustees or beneficiaries.
15.	1.	Explain the structure of a trust and the roles of the trustees and beneficiaries.