

**October 2020 Examination - J02 Trusts**

<b>Question Number</b>	<b>Syllabus learning outcomes being examined</b>
1.	1. Explain the structure of a trust and the roles of the main parties.
2.	1. Explain the structure of a trust and the roles of the main parties.
3.	2. Explain how trusts are created.
4.	2. Explain how trusts are created.
5.	3. Explain the rules covering the investment of trust assets and the administration of trusts.
6.	4. Explain substituted decision making, to include all types of Power of Attorney and other options
7.	5. Explain the use of Wills and the consequences of dying intestate
8.	5. Explain the use of Wills and the consequences of dying intestate
9.	7. Analyse how trusts are subject to tax and how a liability can fall to the settlor, trustees or beneficiaries.
10.	7. Analyse how trusts are subject to tax and how a liability can fall to the settlor, trustees or beneficiaries.
11.	7. Analyse how trusts are subject to tax and how a liability can fall to the settlor, trustees or beneficiaries.
12.	8. Explain how life, pension and other investments can be placed in trust, and the tax implications.
13.	8. Explain how life, pension and other investments can be placed in trust, and the tax implications.
14.	9. Apply effective trust and related tax planning solutions.
15.	9. Apply effective trust and related tax planning solutions.