

March 2023 Examination - J02 Trusts

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