

March 2024 Examination - J02 Trusts

| Question Number | Syllabus learning outcomes being examined |
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| 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. | 1. Explain the structure of a trust and the roles of the main parties. |
| 4. | 1. Explain the structure of a trust and the roles of the main parties. |
| 5. | 2. Explain how trusts are created. |
| 6. | 2. Explain how trusts are created. |
| 7. | 7. Analyse how trusts are subject to tax and how a liability can fall to the settlor, trustees or beneficiaries. |
| 8. | 3. Explain the rules covering the investment of trust assets and the administration of trusts. |
| 9. | 2. Explain how trusts are created. |
| 10. | 4. Explain substituted decision making, to include all types of Power of Attorney and other options. |
| 11. | 5. Explain the use of Wills and the consequences of dying intestate. |
| 12. | 7. Analyse how trusts are subject to tax and how a liability can fall to the settlor, trustees or beneficiaries. |
| 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. |