September 2025 Exam - J02 Trusts		
Question Number	**Syllabus learning outcomes being examined**	
1.	1.1	Explain the legal structure of a trust;
2.	1.2	Describe the role and legal standing of the main parties of a trust;
3.	1.3	Explain why trusts are used including their benefits and drawbacks.
4.	2.1	Explain the different methods and rules of creating a trust;
5.	2.2 3.5	Describe the various types of trusts; Explain the rules covering the administration of trusts.
6.	3.2	Explain variation of trusts;
7.	4.1	Explain the rules covering the various types of Powers of Attorney;
8.	5.3	Explain the process for changing a Will/intestacy after death;
9.	5.4	Explain the implications of revoking, challenging or changing circumstances of Wills;
10.	6.1 6.2	Describe the roles of the main parties involved in the bankruptcy process; Explain the effects of bankruptcy on trusts.
11.	7.3	Analyse the implications of Capital Gains Tax in relation to the various types of trusts;
12.	7.4	Analyse the implications of Inheritance Tax in relation to the various types of trusts;
13.	8.1 8.2 8.4	Explain how life, pension and other investments can be placed in trust; Describe the reasons for placing life, pension and other investments in trust; Explain the tax implications on life, pension and other investments in trust.
14.	9.1	Apply trust and related tax planning solutions to meet client objectives and minimise tax liabilities;
15.	9.2	Describe events which may give rise to the need for a review of trust arrangements.