

Jersey Property Unit Trusts: Key considerations for trustees

Jersey Property Unit Trusts, known as JPUTs, continue to be popular investment vehicles because they are easy to establish and offer several tax advantages, even after the regime for taxing non-residents' gains on UK commercial real estate came into force on 6 April 2019.

The purpose of this guide is to highlight the role, responsibilities and decisions which trustees make in respect of a JPUT, as well as exploring the future of JPUTs from a legislative perspective.

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What we'll cover:

- What is a JPUT and who can act as trustee?
- UK CGT considerations: To elect or not elect
- Trustee responsibilities: Distributions and solvency
- Trustee liability
- The impact of COVID-19 on UK real estate
- The future of the JPUT