

Jurisdiction Analysis - Trusts

	Bahamas	Belize	Bermuda	Cayman Islands	Cooks Islands	Gibraltar	Jersey	Nevis	New Zealand	Singapore	Samoa	Turk & Caicos
Protection of settler												
Settlor can be a beneficiary	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Retention of control by settlor	Yes	Yes	Subject to CL rules	Subject to CL rules	Yes	Subject to CL rules	Yes	Yes	Yes	Subject to common law rules	Subject to common law rules	Subject to CL rules
Protection from subsequent bankruptcy	No	Yes	No	No	Yes	Yes - but limited	No	Yes	Yes	No	Yes	Yes
Protection of beneficiary												
Spendthrift beneficiaries provisions	Yes	Yes	No	No	Yes	No	Yes	Yes	Yes	No	No	No
Avoidance of forced heirship	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes	No specific legislative provisions	Yes	No	Yes
Protection from foreign judgements												
Specific non-recognition provisions	Limited	Yes	Unclear	Unclear	Yes	No	No	Yes	No	No	No	Limited

Is the Hague Convention applicable?	No	No	No	No	No	Yes	No	No	No	No	No	No
Protection from creditors												
Exclusion of Statute of Elizabeth laws	No	Yes	No	Yes	Yes	Yes	No	Yes	No	No	No	No
Trust invalid if transfer fraudulent	Yes	No	No	Yes	No	No	Yes	No	Yes	Yes	Yes	No
Creditor must prove fraudulent transfer	Yes	No FT action in Belize	Yes	Yes	Yes	No-trustee has onus of proof	Yes	Yes	Yes	Yes	Yes	Yes
Clear definition of fraudulent transfer	No	No FT action in Belize	No	No	Yes	No	No	Yes	No	No	No	yes
Separation of creditor claims yes	Yes	No	No	Yes	Yes	Yes	No	Yes	No	No	No	Yes
Statutory limitation on fraudulent transfer	Yes (1-2 yrs)	Not relevant	Yes (6 yrs)	Yes (6 yrs)	Yes (1 yr)	Not relevant	No prescribed statutory limitation	Yes (1-2 yrs)	No	No prescribed statutory limitation	No prescribed statutory limitation	Yes (3 yrs)
Other issues												
Retroactive protection for immigrant trusts	No	No	No	No	Yes	No	No	No	No	No	No	No

Community property provisions	No	No	No	No	Yes	No	No	Yes	Yes	No	No	No
Specific exclusion of foreign law	Yes	Yes	Limited	Limited	Yes	Limited	No	Yes	No	No	Yes	Limited
Choice of law is binding	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	Yes
Custodian trustee permitted	No	No	No	No	Yes	No	No	No	Yes	No	No	No