

## Good Practice Guide

Wednesday 16 September 2009

### Is there a future for Discretionary Beneficiaries? Are Trustees in the firing line?

This Good Practice Guide was developed by the participants of the STEP Round Table Workshop held on Wednesday 16 September 2009. The information and opinions in the Guide are those of the participants and do not constitute legal or professional advice from STEP or from any of the participants in the Round Table Workshop. Readers should rely on their own enquiries in making decisions concerning their interests.

The Guide was prepared in the spirit of collaboration between Trust and Estate Practitioners and reflects the consensus view of the issues raised at the Round Table Workshop.

Consensus means a general agreement among the people present at the meeting as to a particular matter whereby differing points of view, if any, were considered and reconciled to arrive at a generally agreed upon outcome. It does not mean that a unanimous viewpoint was reached and dissenting views may, and often exist).

This Good Practice Guide is a work in progress and does not purport to be a definitive guide covering all matters relevant to the issues covered below. We welcome your comments and feedback on the Good Practice Guide as to how it can be improved. Further reading and information can be sourced from the Resources Register and we welcome additions to the Resources Register and to this Good Practice Guide.

No.	Check Posts	Suggested Good Practice	Further Issues to Consider
1			
2			
3			
4			