Without assuming prior legal knowledge, books in the Directions series introduce and guide readers through key points of law and legal debate. Questions, diagrams and exercises help readers to engage fully with each subject and check their understanding as they progress. The courts’ jurisdiction to vary trusts is a tax avoidance facility that reduces the amount of revenue available to the Treasury. The question is whether the jurisdiction to vary trusts is advantageous to the average taxpayer. Not every variation is intended to achieve tax advantages. There are variations involving a variation of the beneficial interests under the trust, as well as variations involving a variation in the way in which the trust is administered. This chapter deals with variation of trusts and looks at the possible reasons for varying the terms of a trust. It also examines the numerous modes of varying trusts, the distinction between administrative variations and variations in beneficial interests, variation under the Variation of Trusts Act 1958, when a variation will be for the benefit of the beneficiaries and the extent to which courts take the settlor’s intentions into account when considering a variation. In addition, the
9. Variation of trusts

This chapter discusses the rule on variation of trusts in *Saunders v Vautier* and variation under the courts' inherent jurisdiction.

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