

# Trust Future Forum

## Service to Society Aimed at Development and Spread of Trust System

### Trust Forum Foundation

Trust Forum Foundation, a public interest incorporated foundation, has carried out surveys and research to contribute to the spread and development of Japan's trust system. With the aim of contributing to improve the quality of national living standards and domestic economic development, we offer subsidiaries to support outstanding research and activities. Established in July 1987, the Trust Forum Foundation will celebrate its 35th year anniversary in 2022.

### Social Contributions via Survey and Research

One pillar of the mainstay survey and research business is establishing research themes relating primarily to the Trust Act and self-directed research carried out in study group meetings, and on mainly financial and economic matters, considering research to a specialist research institute. These research results are released to the general public through book publications and research paper issuance. Since its founding, the Trust Forum Foundation has released 92 research books as of December 2022, and researchers and practitioners use them.

In pursuing research, scholars involved in trust research focused mainly on civil law, commercial law, and Anglo-American law made up the core of the research effort, and the research results became the cumulative foundation of intellectual capital for Japan relating to the trust system. The Trust Forum Foundation contributed in unparalleled ways in Japan as a specialist research institute such as when its research was referenced in amending Japan's Trust Act in 2007.

In the more than 10 years since the Trust Act amendment, a new era is emerging due to new ways of utilizing trusts, new methods, and new concepts as social issues have grown even more serious. The Trust Forum Foundation will continue as a public interest incorporated foundation to promote social contribution and activities with a high public interest.

### Grants, Social Contributions via Endowed Courses

The foundation's second core focus revolves around grant projects that support surveys, research, and activities tied to trusts and related financial and economic topics. Open to researchers, practitioners, and various groups both domestically and internationally, the foundation provides grants for research expenses.

Additionally, it has established endowed courses for university undergraduates to raise awareness and promote knowledge about trusts. In Japan, where interest in trusts is growing, not only does the foundation provide a priceless educational opportunity for people to learn about trust systems from a young age, but it also established endowed courses on the workings and application of trusts for seniors, starting in the 2020 fiscal year.

Moreover, it provides educational resources such as online lectures and videos about the basics of the Trust Act and how to use trusts, available to the general public through the foundation's website.



### Themes of Self-Directed and Consignment Research (as of December 2022)

Self-Directed Research	Research on systems and legal principles of investment trusts
	Research on the development of the Trust Act and trust-related principles of law
	Research on new issues faced by trusts and the Trust Act
	Research on financial transactions and taxation
	Comprehensive study contributing to the understanding of the legal foundations of trusts
	Research on the Trust Act during civil law amendments
	Research on regulatory laws and associated laws for trusts
	Research on annotations to the Trust Act
	Research on civil trusts
Consignment Research	Research on legislative issues and recommendations regarding commercial trusts
	Exploration and research contributing to the system design of nuclear power plant decommissioning strategies in Japan using trust methods
	Research to aid in the development of scheme designs
	Investigation into legal issues related to testamentary substitute trusts
	Research on issues with the use of digital technology, AI, and smart contracts in trusts and the like

### List of grant-assisted projects in FY2022

Publication of a research report summarizing the status of sustainable investment in Japan
Building a legal framework for the trust of elderly data
Research on the choice of applicable law in international trusts
Workshop on Asia-Pacific Trusts Law
Current state and challenges of using trusts for achieving carbon neutrality
Research on legal, tax, and practical issues of successive beneficiary trusts
Property valuation under inheritance tax law for foreign trusts
2022 Survey of Actual State of Charitable Donations

### List of Endowed Courses Established

Kwansei Gakuin University	Undergraduate School of Law and Politics
Chuo University	Faculty of Law
Tohoku University	Faculty of Law
Doshisha University	Law School
Rikkyo Second Stage College	