division detail Rule Beneficiary tax trust A typical trust where the trust acts as a conduit. 「Corporate Tax Act」 Article 5 Paragraph 1 Trustor tax trust cultivation rights and control rights over the trust. 「Corporate Tax Act」 Article 5 Paragraph 3 Trustee Tax Trust ( Corporate tax trust property) Considering the trust property as a corporation, the trustee is responsible for paying taxes. - Purpose trust , beneficiary certificate issuance trust, limited liability trust that meets certain requirements 「Corporate Tax Act」 Article 5 Paragraph 2