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Trust Structures Guide 2009

The plain English guide to structuring trusts

with **BONUS** online access



Published by the
Taxation Institute of Australia

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This is the ultimate resource for anyone advising on trusts, structuring and planning issues. The highly respected *Trust Structures Guide* by Harwood Andrews Lawyers and the Taxation Institute of Australia is fully revised and updated for 2009. The *Trust Structures Guide* is still the leading publication on structuring trusts that clearly explains concepts in plain English. This guide is written for practitioners, by practitioners and is an essential resource for lawyers, accountants and financial planners.

Key benefits and features:

- Highly recommended for all practitioners who advise and set-up trusts for their clients or want a better understanding of trust structuring;
- Presented in a user-friendly format with a Key Points Guide for every structure;
- At-a-glance details on the full range of trusts;
- Structuring checklists; and
- Descriptive diagrams to illustrate the uses of trusts.

For each type of trust the guide covers:

- The typical structure and when it should be used;
- Implications on asset protection;
- Income tax, capital gains concessions, and succession planning;
- All references to ATO IDs, TRs and TDs updated; and
- Revised diagrams that assist in understanding the trust and tax law concepts.

New and updated sections include:

- Transitional in-house assets post 30 June 2009;
- Trust losses and family trust elections;
- Tax deductibility of interest incurred to acquire an interest in a trust;
- Trusts in the family law arena; and
- Updated analysis of the difference between income for trust law purposes, and income for tax purposes in light of the AAT decision in Bamford and the position of the ATO.

BONUS: 2009 online access and annual online update*

- At-a-glance details on the full range of trusts
- Fully searchable text
- Structuring checklists
- Interactive flowchart to help you identify the right trust
- Links within the guide to related information and to legislation
- Annual e-newsletter and online update outlining latest developments
- Dedicated website at www.truststructuresguide.com.au

*Bonus online access is from April 2009 – April 2010.



For more information or to register for a free 14 day online trial of two sections visit www.truststructuresguide.com.au or order through www.taxinstitute.com.au

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