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Trust Structures Guide 2010

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 2010. 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.

New and updated sections include:

- Analysis on the tax law treatment of trusts in light of Bamford;
- The interaction of Division 7A and trusts arising from changes to the ATO's treatment of unpaid present entitlements;
- Deductibility of interest incurred on funds borrowed to acquire an interest in a trust and TD 2009/17;
- The proposed amendments to the operation of special disability trusts; and
- Threats to the asset protection effectiveness of trusts in light of recent case law.

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.

BONUS: 2010 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 March 2010 – March 2011.

By Harwood Andrews Lawyers



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