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THE TAX INSTITUTE

TRUST STRUCTURES GUIDE 2011

The plain English guide to *structuring* trusts

Book plus bonus online access



TRUST STRUCTURES GUIDE 2011

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 2011.

New and updated sections include:

- Analysis on the tax law treatment of trusts in light of the High Court decision in *Barnford*, the Decision Impact Statement and Practice Statement issued by the ATO, the current status of the case law on related contentious issues and noting the Federal Government's discussion paper "Improving the taxation of trust income";
- The interaction of Division 7A and trusts with regard to the substantial legislative changes through 2010 and changes to the ATO's prior general administrative practice concerning unpaid present entitlements as outlined in TR 2010/3 and PSLA 2010/4;
- Resettlements and the creation of a new trust including analysis of the Full Court decision in *FCT v Clark*; and
- Threats to the asset protection effectiveness of trusts in light of recent case law.

Key benefits and features:

- 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 and capital gains concessions
- 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: 2011 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

*Bonus online access is from March 2011–March 2012

Written by Harwood Andrews Lawyers



For more information or to order online visit

taxinstitute.com.au or successionplanningonline.com.au

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