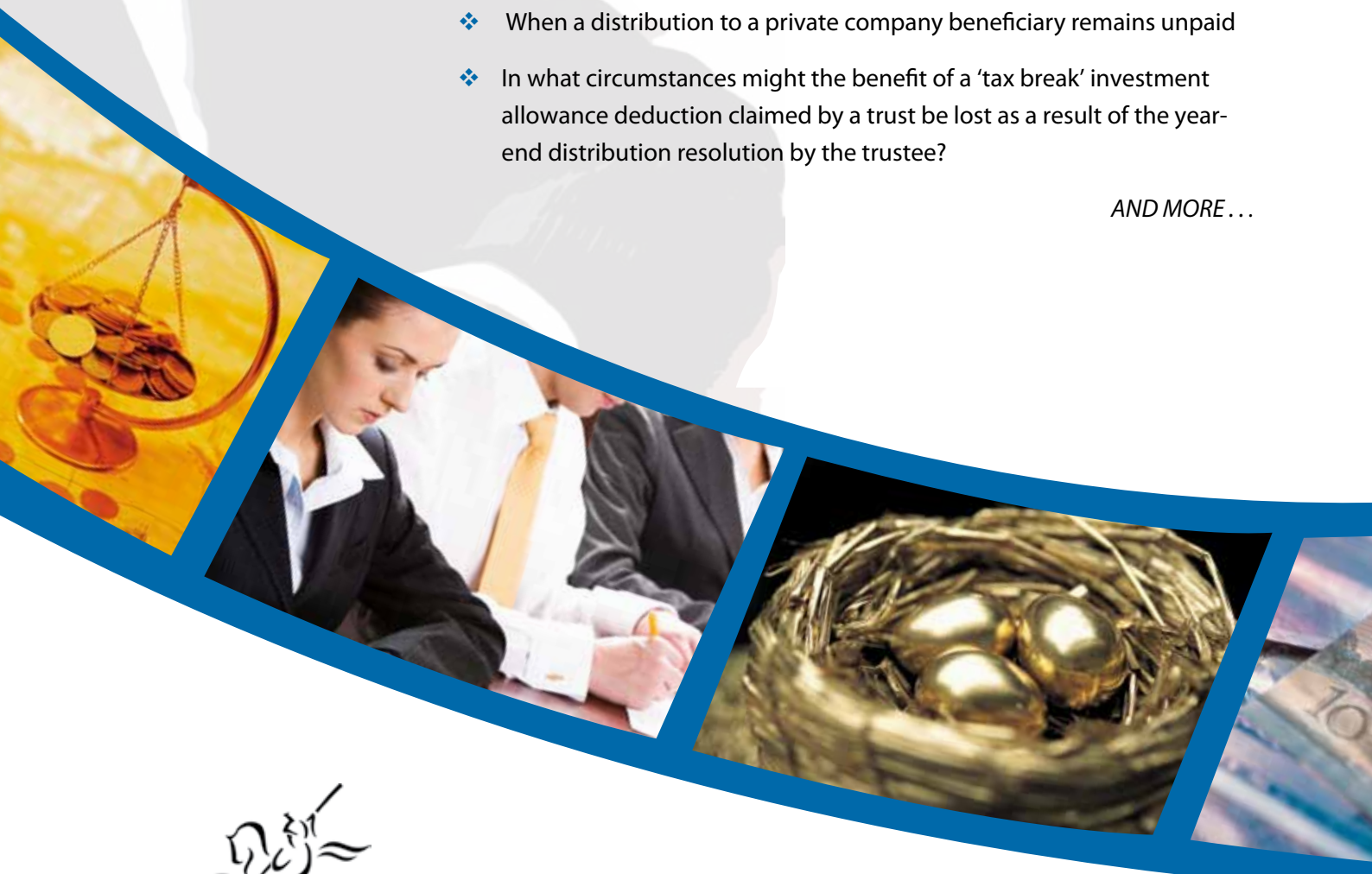


Trusts - Current issues

Seminar notes current as at 30 September 2009

- ❖ Definition of 'income' in a trust deed
- ❖ How should a distribution resolution be framed?
- ❖ Can a distribution occur if a trust has an accounting loss but taxable income?
- ❖ Can a distribution to a minor beneficiary be fixed at an amount which will ensure no tax is payable by the beneficiary, if trust taxable income is subsequently increased?
- ❖ How would a distribution be effected if, say, a trust realised a capital gain of \$100 and had trading losses of \$50 in the same year?
- ❖ Can franked dividends be 'streamed' to particular beneficiaries?
- ❖ When a distribution to a private company beneficiary remains unpaid
- ❖ In what circumstances might the benefit of a 'tax break' investment allowance deduction claimed by a trust be lost as a result of the year-end distribution resolution by the trustee?

AND MORE...



Trusts: Current issues

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