

CR 2003/46W - Income tax: capital gains: amendment of trust deed: possibility of resettlement of Trust: Wholesale Australian Property Fund



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This document has changed over time. This is a consolidated version of the ruling which was published on *1 July 2006*

Class Ruling

Income tax: capital gains: amendment of trust deed: possibility of resettlement of Trust:
Wholesale Australian Property Fund

Preamble

*The number, subject heading, and the **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **Assumptions**, **Arrangement** and **Ruling** parts of this document are a 'public ruling' in terms of Part IVAAA of the **Taxation Administration Act 1953**. CR 2001/1 explains **Class Rulings** and **Taxation Rulings** TR 92/1 and TR 97/16 together explain when a Ruling is a public ruling and how it is binding on the Commissioner.*

Withdrawal

1. This Ruling is withdrawn and ceases to have effect after 30 June 2006.

Commissioner of Taxation

25 June 2003

Previous draft:

Not previously issued in draft form

Related Rulings/Determinations:

CR 2001/1; TR 92/1; TR 92/20;
TR 97/16

Subject references:

- capital gains tax
- CGT event A1
- CGT event C2
- CGT events E1-E6 inclusive
- CGT event E8
- present entitlement
- trusts
- trust resettlements
- unit trusts
- unitholders

Legislative references:

- Corporations Act 2001
- Corporations Act 2001 ch.5C
- ITAA 1936 6(1)
- ITAA 1997 102-5
- ITAA 1997 102-20
- ITAA 1997 104-10
- ITAA 1997 104-25
- ITAA 1997 104-55
- ITAA 1997 104-60
- ITAA 1997 104-65
- ITAA 1997 104-70
- ITAA 1997 104-75
- ITAA 1997 104-80
- ITAA 1997 104-90
- ITAA 1997 136-10
- ITAA 1997 136-25
- TAA 1953 Part IVAAA
- Copyright Act 1968

Other References

- Creation of a new trust – Statement
of Principles August 2001

ATO references

NO: 2003/006666

ISSN: 1445 2014