

CR 2004/132W - Income tax: capital gains: amendment of trust deed: possibility of resettlement of Trust: AXA - Equity Imputation 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: AXA – Equity Imputation Fund

Preamble

The number, subject heading, **What this Class Ruling is about** (including **Tax law(s)**, **Class of persons** and **Qualifications** sections), **Date of effect**, **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 This Ruling is withdrawn and ceases to have effect after 30 June 2006.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

1 December 2004

Previous draft:

Not previously issued as a draft

Related Rulings/Determinations:

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

Subject references:

- capital gains tax
- CGT event A1
- CGT event C2
- CGT events E1& E2
- CGT events E4-E6 inclusive
- CGT event E8
- present entitlement
- trusts
- trust resettlements
- unit trusts
- unitholders

Legislative references:

- Copyright Act 1968

- 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 104-70
- ITAA 1997 104-75
- ITAA 1997 104-80
- ITAA 1997 104-90
- ITAA 1997 136-10
- ITAA 1997 136-25
- TAA 1953 Pt IVAAA

Other references:

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

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FOI status: **may be released**

ATO references

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