



***CR 2004/133W - Income tax: capital gains:  
amendment of trust deed: possibility of resettlement  
of Trust: AXA - Future Growth Fund***

 This cover sheet is provided for information only. It does not form part of *CR 2004/133W - Income tax: capital gains: amendment of trust deed: possibility of resettlement of Trust: AXA - Future Growth Fund*

 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 – Future Growth Fund

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### *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

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 This Ruling is withdrawn and ceases to have effect after 30 June 2006.

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**Commissioner of Taxation**  
1 December 2004

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### *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**

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ATO references

NO: 2004/16238

ISSN: 1445-2014