

PS LA 2004/3 (Withdrawn) - Taxation of capital gains of a trust that has separate income and capital beneficiaries

⚠ This cover sheet is provided for information only. It does not form part of *PS LA 2004/3 (Withdrawn) - Taxation of capital gains of a trust that has separate income and capital beneficiaries*

⚠ Please Note: This practice statement was withdrawn on 1 September 2005. It has been replaced by [PS LA 2005/1 \(GA\)](#) - Taxation of capital gains of a trust.

⚠ This document has changed over time. This version was published on *1 September 2005*