



***CR 2003/110W - Income tax: capital gains:  
amendment of trust deed: possibility of resettlement  
of Trust: Macquarie Australian Enhanced Equities  
Fund***

 This cover sheet is provided for information only. It does not form part of *CR 2003/110W - Income tax: capital gains: amendment of trust deed: possibility of resettlement of Trust: Macquarie Australian Enhanced Equities 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:  
Macquarie Australian Enhanced Equities 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**, **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.*

## Date of effect / withdrawal

1. This Ruling applies to the years of income ended 30 June 2004, 2005 and 2006.

### Commissioner of Taxation

17 December 2003

#### *Previous draft:*

Not previously issued as a draft

- Corporations Act 2001 601EB

- Copyright Act 1968

- ITAA 1936 6(1)

- ITAA 1997 102-5

#### *Related Rulings/Determinations:*

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

- ITAA 1997 104-10

- ITAA 1997 104-25

- ITAA 1997 104-55

- ITAA 1997 104-60

#### *Subject references:*

- capital gains tax

- ITAA 1997 104-65

- CGT event A1

- ITAA 1997 104-70

- CGT event C2

- ITAA 1997 104-75

- CGT events E1-E6 inclusive

- ITAA 1997 104-80

- CGT event E8

- ITAA 1997 104-90

- present entitlement

- ITAA 1997 136-10

- trusts

- ITAA 1997 136-25

- trust resettlements

- TAA 1953 Part IVAAA

- unit trusts

#### *Other references:*

- unitholders

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

#### *Legislative references:*

- Corporations Act 2001 ch. 5C

Class Ruling

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FOI status: **may be released**

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ATO references

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