

***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

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-E6 inclusive
- CGT event E8
- present entitlement
- trusts
- trust resettlements
- unit trusts
- unitholders

Legislative references:

- Corporations Act 2001 ch. 5C

- Corporations Act 2001 601EB
- Copyright Act 1968
- ITAA 1936 6(1)
- ITAA 1997 102-5
- 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

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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