

# ***PS LA 2005/1 (GA) (Withdrawn) - Taxation of capital gains of a trust***

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! This Practice Statement is withdrawn from 13 October 2010. Please refer to the Decision Impact Statement for Federal Commissioner of Taxation of *T v. Bamford & Ors* [2010] HCA 10 and Law Administration Practice Statement PS LA 2010/1 for its applicability to the 2009-10 and earlier income years.

! This document has changed over time. This version was published on *13 October 2010*

! This practice statement was originally published on 1 September 2005. Versions published from 26 November 2007 are available electronically - refer to the online version of the practice statement. Versions published prior to this date are not available electronically. If needed, these can be requested by emailing [TCNLawPublishingandPolicy@ato.gov.au](mailto:TCNLawPublishingandPolicy@ato.gov.au) .