

# ***PS LA 2009/7 (Withdrawn) - Approach to certain trust issues involving Division 6 of Part III of the Income Tax Assessment Act 1936 pending resolution of the Bamford litigation***

! This cover sheet is provided for information only. It does not form part of *PS LA 2009/7 (Withdrawn) - Approach to certain trust issues involving Division 6 of Part III of the Income Tax Assessment Act 1936 pending resolution of the Bamford litigation*

! This practice statement is withdrawn with effect from 2 June 2010. It has been replaced by Law Administration Practice Statement [PS LA 2010/1](#). The ATO view of the decision in Commissioner of Taxation v. Bamford; Bamford v. Commissioner of Taxation [2010] HCA 10 is set out in the [Decision Impact Statement](#) for that case.

! This document has changed over time. This version was published on *2 June 2010*

! This practice statement was originally published on 20 August 2009. Versions published from 21 September 2009 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) .