

Trusts Resources Register

Round Table Workshop

Wednesday 16 September 2009

The following is a register of resources regarding trust law. It has been compiled with the assistance of the Round Table Workshop Participants and is not definitive or exhaustive. It is intended that this list be updated on an ongoing basis as further resources are brought to the attention of STEP Perth.

No.	Document Description
Texts	
1.	<i>Discretionary Trusts</i> , Hardinham and Baxt, 1984.
2.	<i>Drafting Trusts & Will Trusts in Australia</i> , James Kessler and Michael Flynn, 2008.
3.	<i>Equity and Trusts in Australia and New Zealand</i> , Dal Pont, G.E and Chalmers, D.R.C, 2000.
4.	<i>Jacobs' law of trusts in Australia</i> , Jacobs K.S, Meagher, R.P and Gummow W.M.C, 2006.
5.	<i>Principles of the Law of Trusts (looseleaf)</i> , Ford H.A.J. and Lee W.A, 1996.
6.	<i>Trusts and Estates: Taxation and Practice</i> , Bernard Marks, 2009.
7.	<i>Trusts Law in Australia</i> , Denis Ong, 2007.
8.	<i>Trusts Structures Guide</i> , Harwood Andrews Lawyers and Taxation Institute of Australia, 2009.
9.	<i>Estate and business succession planning : a practical and strategic guide for accountants, financial planners and lawyers</i> , Bernie O'Sullivan, 2009.
10.	<i>Guide to Estate Planning</i> , Dr Malcolm Voyce, Jennifer Brookhouse, Scott Charaneka and Lachlan Semple, 2007.
11.	<i>Hutley's Australian Wills Precedents</i> , Charles Rowland, 7 th Edition, 2009.
12.	<i>Wills, Probate and Administration Service Western Australia (looseleaf)</i> , Hockley, Macmillan, Curthoys, 1999.
Articles	
13.	'Access by Trust Beneficiaries to Trustees' Documents Information and Reasons', JC Campbell, Supreme Court of New South Wales at www.lawlink.nsw.gov.au , 23 August 2008.

14.	<i>'A(voiding) Trustees' Mistakes: The Hastings-Bass Rule'</i> , Naomi Pavlakis, Taxation in Australia, August 2009.
15.	<i>'Corporate Trustees: The Limits of Responsibility'</i> , Nicholas Le Poidevin, Trust Quarterly Review, November 2008.
16.	<i>'Court Confirms Trustee to Determine "Trust Income"'</i> , Michael Norbury, Taxation in Australia, July 2009.
17.	<i>'Defining Your Way Out of Division 6'</i> , TaxCounsel Pty Ltd, Taxation in Australia, September 2009.
18.	<i>'Division 7A: Trustee Payments and Unrealised Gains'</i> , P Balasubramaniam and J Monahan, Taxation in Australia, July 2009.
19.	<i>'Family Court Third Party Powers'</i> , Amanda Morton, Taxation in Australia, June 2009.
20.	<i>'Funding Discretionary Trust Distributions; Deductibility of Interest'</i> , Andrew O'Bryan and Michael Parker, Taxation in Australia, October 2005.
21.	<i>'Funding Discretionary Trust Distributions; Deductibility of Interest'</i> , Keith James and Graham Warren, Taxation in Australia, September 2003.
22.	<i>'Getting it Right: Examples to Learn From'</i> , Philip Lambourne, Taxation in Australia, August 2008.
23.	<i>'Kennon v Spry: Predicting the Future of the Discretionary Trust in Australian Tax Law'</i> , John Glover, Taxation in Australia, May 2009.
24.	<i>'Part IVA, Discretionary Trust Distributions and the CGT Small Business Concessions'</i> , P Balasubramaniam and R Jeremiah, Taxation in Australia, January 2009.
25.	<i>'Present Entitlement to Trust Income and the Rule in Upton v Brown'</i> , Darren Catherall, Revenue Law Journal, Volume 18 – 2008.
26.	<i>'Raftland Revisited: The High Court's View of Present Entitlement to Trust Income'</i> , Tim Jay, Revenue Law Journal, Volume 18 – 2008.
27.	<i>'Taxation of Trust Income Following Bamford'</i> , Dr Phillip Bender, August 2008.
28.	<i>'The All Important Trust Deed'</i> , Meagan O'Connor, Taxation in Australia, October 2008.
29.	<i>'The Characterisation of Trust Receipts'</i> , Michael Norbury and Vanessa Johnston, Taxation in Australia, October 2008.
30.	<i>'The Dynasty Concept'</i> , Rose Chamberlayne, STEP Journal, September 2009.
31.	<i>'The Forgotten CGT Events: Are Asset Revaluation Reserve Distributions by Trustees of Discretionary Trusts Capital Gains?'</i> , Brett Freudenberg and Peter McDermott, Australian Taxation Review, Volume 34 – 2005.
32.	<i>'Trust Distributions after Bamford'</i> , Ken Schurgott, Taxation in Australia, September 2009.

33.	<i>'Trustees' Disclosure of Letters of Wishes to Beneficiaries of Discretionary Trusts: Breakspear v Ackland [2008] EWHC 220 (Ch)</i> , Toby Graham and Oliver Piper, Trust Quarterly Review, November 2008.
34.	<i>'Trusts and Divorce'</i> , Toby Graham, Trust Quarterly Review, October 2007.
35.	<i>'Trusts – Some Matters of Interest'</i> , TaxCounsel Pty Ltd, Taxation in Australia, May 2008.
36.	<i>'Trusts Tax Litigation'</i> , Ron Jorgensen, Taxation in Australia, February 2009.
37.	<i>'Unpaid Present Entitlement or Loan – a Division 7A Analysis'</i> , Ron Jorgensen, The Tax Specialist, August 2009.
38.	<i>'Unrealised Gains as Income of Trust'</i> , TaxCounsel Pty Ltd, Taxation in Australia, August 2009.
39.	<i>'What is the "Income of the Trust Estate"? Is it a Three Step Process!'</i> , Chris Wallis, Taxation in Australia, September 2009.
Seminar Papers	
40.	<i>'2009 Trusts Roadshow: Workbook'</i> , Daniel Smedley and Ron Jorgensen, Taxation Institute of Australia National Roadshow, 2 September 2009.
41.	<i>'2009 Trusts Roadshow: Case Studies'</i> , Daniel Smedley and Ron Jorgensen, Taxation Institute of Australia National Roadshow, 2 September 2009.
42.	<i>'Family Law: Tax and Family Breakdown'</i> , Andrew Davies, Taxation Institute of Australia WA Convention 2009.
43.	<i>'Getting Money Out of Trusts Against the Wishes of the Trustee and Appointor'</i> , John de Wijn QC and Lisa Hespe, Taxation Institute of Australia 17 th National Tax Intensive Retreat, 27 – 28 August 2009.
44.	<i>'Getting the Most out of Your Trust – Distributing to Beneficiaries'</i> , Ken Schurgott, Taxation Institute of Australia, 2003.
45.	<i>'Getting Trust Distributions Right!'</i> , Dr Bill Orow, Taxation Institute of Australia, 13 November 2008.
46.	<i>'Getting Value Out of Companies – Part 1'</i> , Paul Hockridge, Taxation Institute of Australia 17 th National Tax Intensive Retreat, 27 – 28 August 2009.
47.	<i>'Loans'</i> , Peter Moltoni, Taxation Institute of Australia 20 th National Convention, 17 March 2005.
48.	<i>'Regional Tax Update – Trust Issues – Year End Administration'</i> , Brian Richards and Mark Molesworth, Taxation Institute of Australia, 17 July 2006.
49.	<i>'The Rule Against Delegation of Testamentary Power & Testamentary Trusts'</i> , Suzanne Jones, Permanent Trustee Company Ltd, April 1997.
50.	<i>'The Trust Has Served its Purpose – Now Let's Get the Money Out'</i> , Ken Schurgott, Taxation Institute of Australia 17 th National Tax Intensive Retreat, 27 – 28 August 2009.

51.	<i>'The Trust Has Served its Purpose – Now What Can We Do With it? – Part 2'</i> , Graham Young, Taxation Institute of Australia 17 th National Tax Intensive Retreat, 27 – 28 August 2009.
52.	<i>'Trusts: Who do You Trust When You are Blindfolded?'</i> , Syd Jenkins, Taxation Institute of Australia WA Convention 2009.
Case Law	
53.	<i>Bamford v Commissioner of Taxation</i> [2009] FCAFC 66.
54.	<i>BRK (BRIS) Pty Ltd v Federal Commissioner of Taxation</i> [2001] FCA 164.
55.	<i>Cajkusic v Federal Commissioner of Taxation</i> [2006] FCAFC 164
56.	<i>Case R105 84</i> ATC 692.
57.	<i>Commissioner of Taxation (Cth) v Ramsden</i> [2005] FCAFC 39.
58.	<i>Foreman v Kingstone</i> [2004] 1 NZLR 841.
59.	<i>Global Custodians Ltd v Mesh</i> [1999] NSWSC 64.
60.	<i>Gray v Guardian Trust Australia Limited</i> (2003) NSWSC 704.
61.	<i>Hartigan Nominees Pty Ltd v Rydge</i> (1992) 29 NSWLR 405.
62.	<i>Kennon v Spry</i> [2008] HCA 56.
63.	<i>Londonderry's Settlement</i> (1965) 1CH 918.
64.	<i>Low v Bouverie</i> (1891) 3 CH82 at 99.
65.	<i>Morris v Morris</i> (1993) 9 WAR 150.
66.	<i>Murphy's Settlements; Murphy v Murphy</i> (1998) 3 ALL ER1.
67.	<i>Re Bosworth; Martin v Lamb</i> (1889) 58 LJCH 432.
68.	<i>Re Richstar Enterprises Pty Ltd and Others; Australian Securities and Investments Commission v Carey & Others</i> (No. 6) 233 ALR 475.
69.	<i>Re Tillott; Lee v Wilson</i> (1892) 1 CH 86.
70.	<i>Rouse v IOOF Australia Trustees Limited</i> (1999) 73 SASR 484.
71.	<i>Schmidt v Rosewood Trusts Limited</i> (2003) 2 AC 709.
72.	<i>Schreuder v Murray</i> [No 2] [2009] WASCA 145.
73.	<i>Simmons v Simmons</i> [2008] FamCA 1088.
74.	<i>Spellson v George</i> (1987) 11 NSWLR 300.
75.	<i>Tierney v King</i> [1983] 2 Qd R 580.