

# **JAS PARTNERS**

## **CHARTERED ACCOUNTANTS**

**BUSINESS ADVISERS – TAXATION PROFESSIONALS – SUPERANNUATION CONSULTANTS**

### **30 June 2012 Trustee Resolutions**

**PUBLISHED – 23 MAY 2012**

From the 2011-2012 Income year onwards, ATO legislation now requires that in order for a Trustee Resolution regarding how income is to be distributed to be effective, it must be completed in accordance with your Trust Deed, generally by no later than 30 June 2012.

If the Trustee Resolution is not taken to be effective, the Trustee will be assessed on the income at 46.5% tax.

Please see below a link to the ATO website which details these changes

<http://www.ato.gov.au/content/00318706.htm>

If you believe these changes may affect you, please contact our office.

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