

TO: CGW Structures  
 Level 21, 400 George Street, Brisbane 4000  
 GPO Box 834, Brisbane 4001

F 61 7 3231 8955  
 T 61 7 3231 2955  
 E info@cgwstructures.com.au

**1. Applicant/Accountant details**

Firm name:							
Contact name:							
Telephone:		Fax:					
Email address:							
Postal address:							
Suburb/City:		State:		Postcode:			
Street address:							
Suburb/City:		State:		Postcode:			

**Please choose how you would like the document sent:**

Electronic copy only or  Hard copy register (you will also receive pdf copy)

**2. Trust name**

Name of proposed trust:	
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**3. Trustee**

Name:	
ACN (if company):	

The trustee is excluded as a beneficiary in the deed. If you want the trustee to be a beneficiary mark here

We recommend that there not be an individual trustee as we have had the ATO argue that for tax purposes there is no trust where the sole trustee is also a beneficiary so all the income is taxed to the trustee and not as distributed.

**4. Directors (if company)**

The number of directors may impact on the ability of the trustee to claim some of the small business CGT concessions. Care is therefore required in selecting who will be the directors.

Full names of directors and secretary of trustee (if company):	
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**5. Trust type**

Capital beneficiaries restricted to direct descendants of primary beneficiary:	<input type="checkbox"/> Yes <input type="checkbox"/> No
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**6. Requirements as to beneficiaries (delete any provisions which are not required)**

Primary	(i) Full name:
Secondary	(i) family members and relatives of the primary beneficiary (ii) any entity whose ordinary income and statutory income are exempt from tax because of division 50 of the <i>Income Tax Assessment Act 1997</i>

	<ul style="list-style-type: none"> <li>(iii) any deductible gift recipient within the meaning of section 30-227 of the <i>Income Tax Assessment Act 1997</i></li> <li>(iv) the members of any unincorporated body of which another beneficiary under this deed is a member</li> <li>(v) the legal personal representative of another beneficiary.</li> </ul>
Tertiary	<ul style="list-style-type: none"> <li>(i) any company or corporation of which any other beneficiary of the trust or the trustee is a director or shareholder or member from time to time</li> <li>(ii) the trustee of any trust in which the eligible beneficiaries include a person or company that is also a beneficiary of this trust</li> <li>(iii) any limited partnership of which any other beneficiary of the trust or the trustee is a general partner or limited partner</li> <li>(iv) additional tertiary beneficiaries</li> </ul> <p>If any further beneficiaries are required, specify details:</p>

### 7. Exclusion of foreign persons

Many states and territories have introduced regimes that impose land tax and duty surcharges on real property where a discretionary trust is considered a 'foreign person'. Please let us know if you would like foreign persons excluded as beneficiaries for a particular state or territory in Australia (if intending to acquire real property in multiple states, we recommend establishing separate trusts, one trust for each state).

Do you want foreign persons excluded as beneficiaries	<input type="checkbox"/> Yes <input type="checkbox"/> No
Please circle the states in which the foreign beneficiary exclusions should apply	QLD    NSW    VIC    WA    SA    TAS    ACT

### 8. Settlor

Full name of settlor:	
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### 9. Appointor

Full name of appointor (who has power to change trustee):	
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**Note - If the client anticipates making distributions from a pre-existing trust to this new trust it may be prudent to nominate a vesting date for this trust that is the same or an earlier date as for the pre-existing trust in view of arguments raised by Commissioner of Taxation in *Ramsden's case* - [2004] FCA 632.**

### 10. Vesting date

Vesting date of existing trust if applicable	
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### 11. Jurisdiction

Please circle the state in which documents will be signed:	QLD    NSW    VIC    WA    SA    TAS    NT    ACT
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**Note – we recommend that separate trusts are set up if the client is planning on investing in different states and territories.**

Dated the                      day of                      2021

\_\_\_\_\_  
Signature of applicant

**OPTIONAL – Payment by credit card**

*If you would like to pay by credit card, please complete the section below. If you would prefer we disburse our costs to your next account, please leave this section blank.*

Card type:	<input type="checkbox"/> MasterCard <input type="checkbox"/> Visa		
Card number:		Expiry date (mm/yy):	/
Name of cardholder:		Amount:	
Signature of cardholder:	_____		
Date:	/ /	Contact phone no.:	

**Please print this form, review and sign it, and fax it to 61 7 3231 8955.**