

Be aware of the issues when your clients have Trusts with loans to related parties. Loan to Unit holders or Debt Forgiveness

If not repaid before
Lodgement Date

Trust can be susceptible to Division 7A
Issues & that 'loan' can be assumed to
be a 'Deemed Unfranked Dividend'

The Tax Rate could
be as high as
48.5%



Make sure you get the right advice as to how to best deal with this
issue

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