

Residential Property Ownership Structure Options					
Tax Issue	Structure	Personal Name	Company	Discretionary Trust	Unit Trust
	Question				
Capital Gains Tax	50% Discount Method Available? <i>(Subject to Rules)</i>	Yes	No	Yes	Yes
Income Tax	Marginal Or Company Tax Rates?	Marginal	Company	Either <i>(Depending on Beneficiary)</i>	Either <i>(Depending on Beneficiary)</i>
Sucession Planning	Is there a CGT Event upon Death of Legal Owner?	Yes	No	No if Corporate Trustee <i>(but Subject to Trust Vesting Rules)</i>	No if Corporate Trustee <i>(but Subject to Trust Vesting Rules)</i>
Land Tax Threshold	Does the Struture get the Land Tax Threshold?	Yes	Yes	No	Possible <i>(Depending on State)</i>
Legal Owner	Who's Name Property is held in?	Personal Name & Split as per Contract	Company	Trustee	Trustee
Beneficial Owner	Am I entitled to the Profit?	Yes	Yes <i>(Shareholders)</i>	Maybe <i>(Trustee Decides Annually)</i>	Yes <i>(Unit Holders)</i>
Tax Losses	Can a Loss be offset against Other Income?	Yes	Yes <i>(Within Entity ONLY)</i>	Yes <i>(Within Entity ONLY)</i>	Yes <i>(Within Entity ONLY)</i>

Structuring options can be extremely complex. The above table is an extract only of some of the elements that need to be considered. No personal circumstances have been considered within this documents. We highly suggest that you seek personal tax, financial and legal advice prior to establishing any structure and/or purchasing any assets such as an investment property. Please contact us for a consultation.

ACCOUNTANTS, TAX AGENTS & BUSINESS ADVISORS

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