



# Trusts ◆ Common Structures

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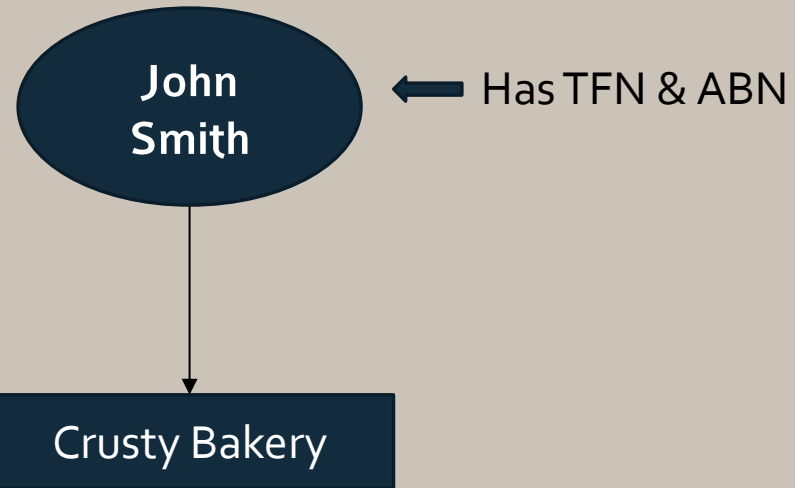
# Trusts ♦ Common Structures

- In complex business structures involving trusts there is often confusion about the following
  - Which entity is the trading entity
  - What the correct legal name is of the trading entity
  - Which TFN, ABN and/or ACN to use the trading entity
- The aim of this presentation is to diagrammatically showcase some of the common ways that trusts are used in business structures in a bid to clear up the confusion

# Trusts ♦ Common Structures

Business operated as sole trader

Business name



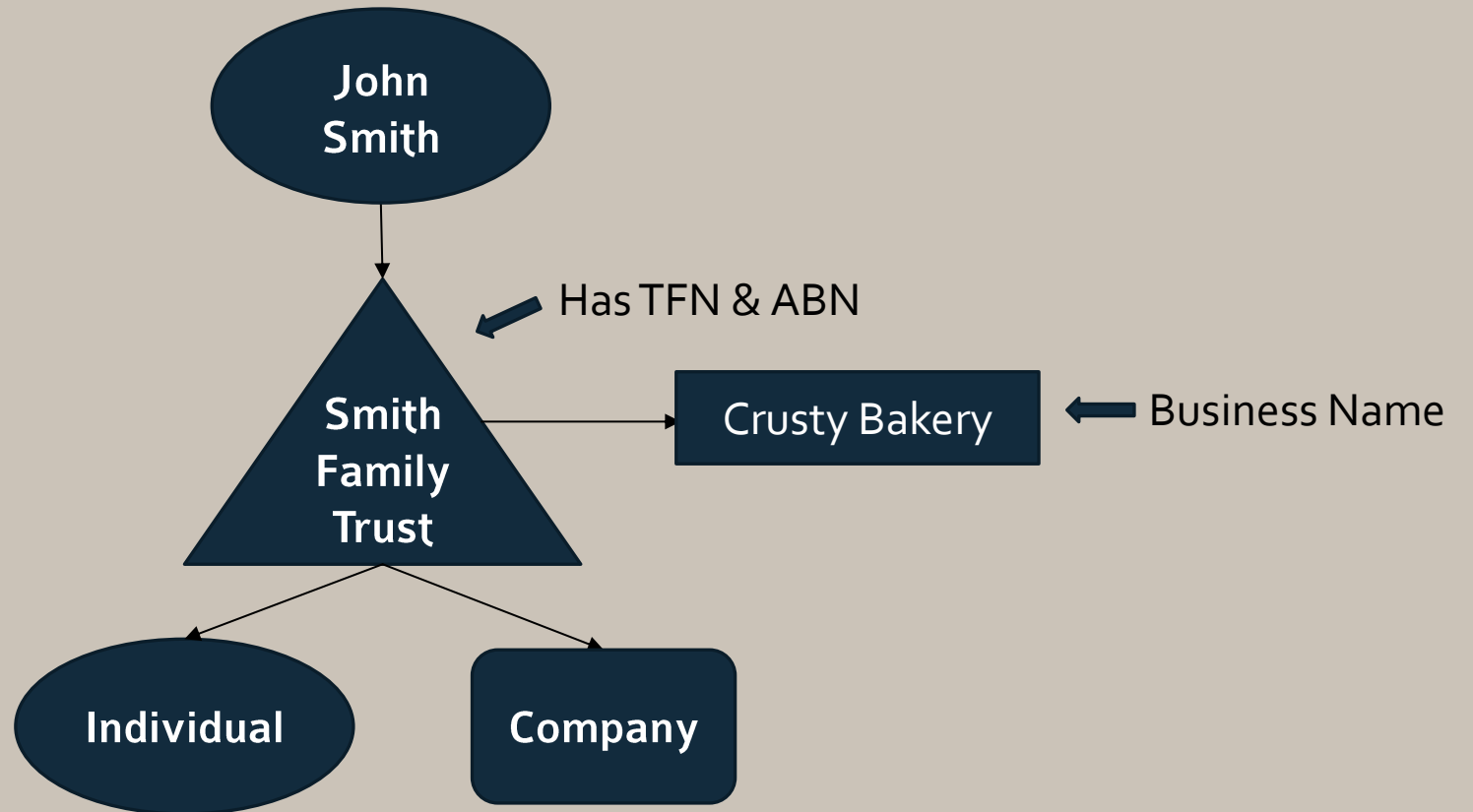
Full legal name of trading entity is: John Smith trading as Crusty Bakery

# Trusts ♦ Common Structures

Individual trustee

Business operated through trust

Trust distributes to beneficiaries



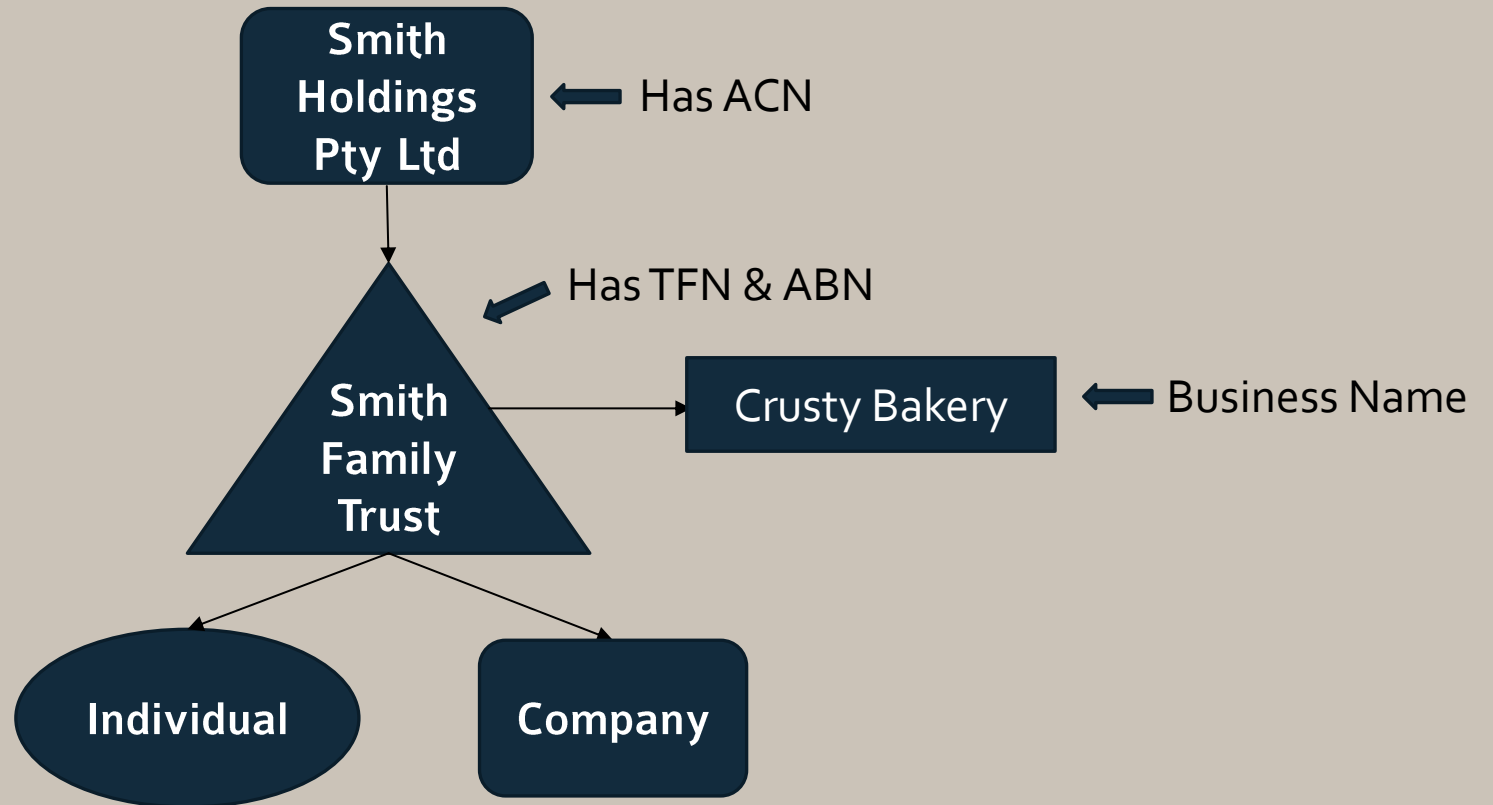
Full legal name of trading entity is: John Smith as trustee for Smith Family Trust trading as Crusty Bakery

# Trusts ♦ Common Structures

Corporate trustee

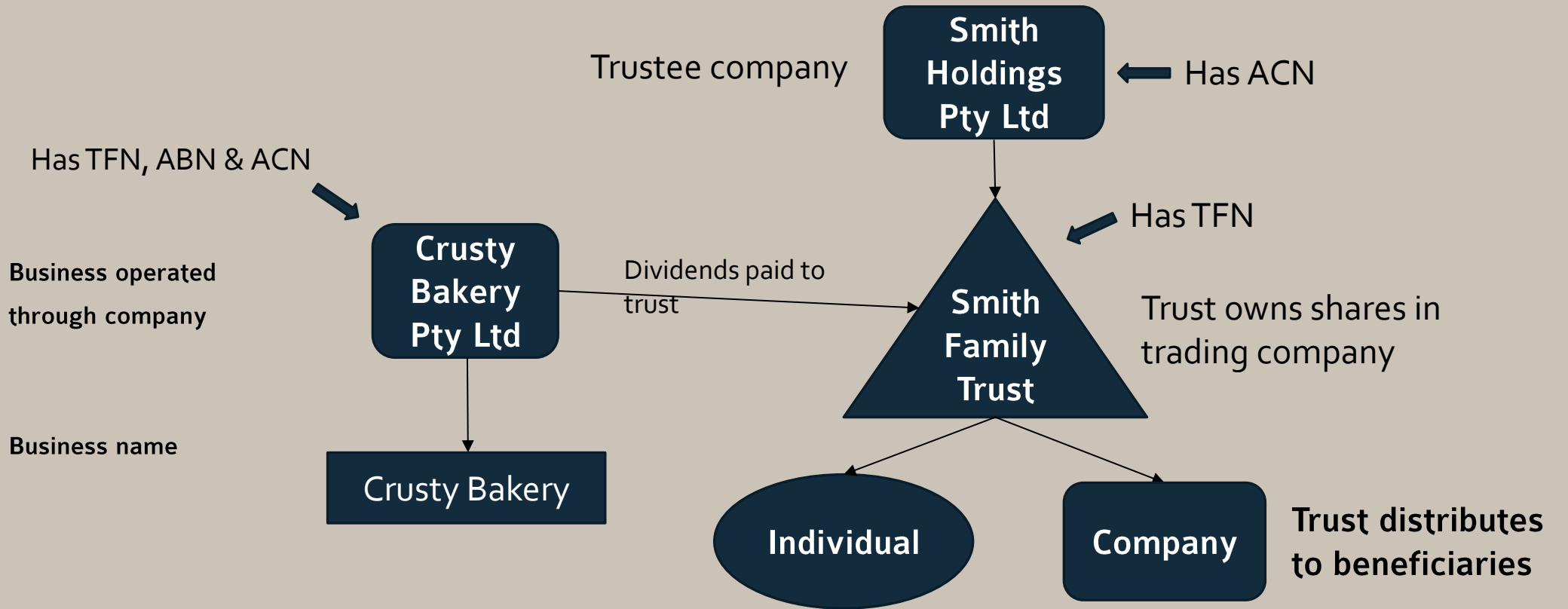
Business operated through trust

Trust distributes to beneficiaries



Full legal name of trading entity is: Smith Holdings Pty Ltd  
as trustee for Smith Family Trust trading as Crusty Bakery

# Trusts ♦ Common Structures



Full legal name of trading entity is: Crusty Bakery Pty Ltd trading as Crusty Bakery  
Full legal name of shareholder is: Smith Holdings Pty Ltd as trustee for Smith Family Trust