

The purpose of this update, prepared at the commencement of the 2012 financial year, is to provide a general summary of how recent and proposed changes in laws or their interpretation might have an impact on a person's (or a client's) estate planning objectives in the coming year.

Each year there are changes made that can often appear innocuous by themselves, but in a planning context may have a significant impact on particular individuals. For some people, the changes to trusts may be significant. For others the changed investment rules for self managed superannuation funds may be significant, or the significance may be the greater scope for securing loans to children or trading entities.

The conclusion of one reader may be that there is no need for review of their estate planning; for others the review may be overdue. Of course, changes to personal circumstances, eg the commencement or cessation of a family relationship or a business, may be the critical issue that prompts a review.

The [attached update](#) has been prepared for CCH by Allan Swan, Principal, Moores Legal. It provides an extensive coverage of those who are most likely to have been affected by recent changes.

For further information or for specific advice for your individual circumstances, please contact our Estate Planning team.

## The Moores Legal Estate Planning team

We have a range of practitioners who are able to assist with any minor queries or major issues you may have. If you require further information, please contact a member of our team.

*Moores Legal is a law firm servicing companies and businesses, Not for Profit organisations and individuals across Melbourne in the areas of Commercial Law, Workplace Relations, Property & Construction Law, Not for Profit Law, Aged Care, Elder Law, Estate Planning, Superannuation & Structuring, Dispute Resolution, Family Law and Personal Injury Law.*

**Allan Swan**  
Principal  
Tel: 9843 2153  
Email: [aswan@mooreslegal.com.au](mailto:aswan@mooreslegal.com.au)

**Jennifer Dixon**  
Principal  
Accredited Specialist - Wills & Estates,  
Victoria  
Tel: 9843 2186  
Email: [jdixon@mooreslegal.com.au](mailto:jdixon@mooreslegal.com.au)

**Krista Fitzgerald**  
Senior Lawyer  
Tel: 9843 2153  
Email: [kfitzgerald@mooreslegal.com.au](mailto:kfitzgerald@mooreslegal.com.au)

**Louise Ricardo**  
Senior Lawyer  
Tel: 9843 2153  
Email: [lr Ricardo@mooreslegal.com.au](mailto:lr Ricardo@mooreslegal.com.au)

**Jennifer Jackson**  
Lawyer  
Tel: 9843 2103  
Email: [jjackson@mooreslegal.com.au](mailto:jjackson@mooreslegal.com.au)

**Nathan Yii**  
Lawyer  
Tel: 9843 0425  
Email: [nyiii@mooreslegal.com.au](mailto:nyiii@mooreslegal.com.au)

*DISCLAIMER: This Estate Planning Update is of a general nature only. Specific legal advice should be sought rather than relying on this Briefing.*