



*Dear Clients & Associates,*

*The ITA published an announcement last night postponing the date for registration and submission by "Family" Trusts of the forms for election of the appropriate tax route. The postponement is to June 30<sup>th</sup>, 2015 or the date of signing an "interim arrangement", whichever is the earlier. If the Assessing Officer provides an extension for submission of the 2014 trust tax return, Then this may be extended further to the date of rendition, but not later than December 31<sup>st</sup>, 2015.*

*We strongly recommend that trustees/clients proceed without delay in registering all types of trusts as registration and submission of tax returns should generally be done within the first half of the year.*

**WARM REGARDS & SEASONAL GREETINGS,**

**THE BROIDE TEAM**