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<td>e. ...Not involving the carrying on of any activity for profit.</td>
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I. Income of Charitable Trusts or Institutions from Voluntary Contributions
   a. Voluntary Contributions towards regular income of recipient trust
   b. Voluntary Contributions towards Corpus of recipient trust
   c. Conditions for registration of trusts

J. Forfeiture of exemption under Income-tax Act.
   a. Private religious trust
   b. Communal trusts
   c. Prohibited application or investment of trusts funds

K. Wealth-tax Act.
   a. Exemption in respect of certain assets
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L. Gift-tax Act.
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   a. Certainty of words
   b. Certainty of subject matter
   c. Certainty of objects

D. Author of the Trust
E. Beneficiary
F. Trustee
   a. Duties and liabilities of the Trustees
   b. Rights and powers of the Trustees
   c. Liabilities of the Trustees.
G. Assessment of Private Trusts
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   (i) Trustee as representative assessee.
   (ii) Liabilities of a representative assessee.
   (iii) Liability of the Trustee - "in like manner and to the same extent" as the person represented by him.
   (iv) When more than one person are beneficiaries:
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   (v) Where Trustee carries on business of Trust.

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C. Australia
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