**REVIEW OF PHILANTHROPY RULES**

I am writing to submit my request for the Australian Govt. to review the rules set by the Australian Taxation Office that state that an animal charity can only offer tax-deductible donations if every single animal at a shelter is offered for adoption, no matter how significant their medical needs.

I would like to use as an example a charity that I support i.e., Farm Animal Rescue in Northern NSW. This charity is doing everything it can to provide a safe and happy home for the animals they rescue. They come from all walks of life, some abandoned and neglected, others abused and in urgent need of medical attention. The animals can’t speak for themselves so they need charities like this more than ever.

Unfortunately Farm Animal Rescue and other similar organisations are unable to offer tax deductible donations, regardless of their adoptability. As a consequence of they are limited in their ability to raise funds to care for these animals.

Organisations like this rely on fund raising and donations to be able to provide the care and love these animals need to live happy and healthy lives. They are particularly struggling since the repeated flooding of their land in Northern NSW.

They need our help and they need the Australian Govt to help them continue in their philanthropic work.

Please review these laws and make the changes necessary.

*K. Bailey (*Kirsten Bailey)