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Via email: AFTSubmissions@treasury.gov.au

To whom it may concern

Please find following a submission to the Australia's Future Tax System review. I believe the taxation initiatives outlined below would benefit the nation in a positive manner:

1. That corporations and individuals who make donations to registered charities such as The Smith Family, Lifeline, Beyond Blue, etc be entitled to claim a deduction to their taxable income at a rate of 110% of the amount of the donation.

I believe this initiative would encourage more donations to charities, which would provide benefits to several parties: the charities, who often struggle to generate financial support; the donors, who are able to reduce their tax liabilities; and government, which could see a reduction in demand for its funds for welfare services.

2. That individuals and businesses that make donations to assist the production of a short film be entitled to claim a deduction to their taxable income at a rate of 110% of the amount of the donation.

Almost all producers of feature films start their careers by making low budget short films, which currently attract no taxation incentives for donors and investors. By providing incentives for investment in short films, the short film sector would be encouraged to grow, which would then lead to future growth in the feature films industry and, therefore, greater earnings for Australia commercially and an increase in the tax yield for government.

Thank you for the opportunity to make this submission.

Yours sincerely

Richard Bruinsma