

Good morning

Thank you for the opportunity to put forward an amendment to our tax system in Australia.

My suggestion is simple - to make childrens swimming lessons a tax deduction.

Swimming is an integral part of Australian life and too many of our children are drowning each and every year. However swimming lessons are very expensive, my personal ones are approx \$100 per child per term which for me, is \$800+ year.

Low income earners just can't afford this. However I don't think anyone sees it as a luxury - but a necessity to equip our children for the Australian lifestyle. This skill is carried on well into adulthood.

If this isn't an option, is there a way we can subsidise them for low income earners?

Thank you for this opportunity.

Kind Regards

Taryn Curtin