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Your Reference:

Australian Taxation Office

2 Constitution Avenue Canberra City ACT 2601 PO Box 900 Civic Square Canberra ACT 2608

11 April 2001

Foundation for Rural and Regional Renewal Level 44 55 Collins Street MELBOURNE VIC 3000

Attention: Darren McConnell

## Gift Deductibility: The Foundation for Rural and Regional Renewal

Dear Mr McConnell

I am pleased to advise that the Foundation for Rural and Regional Renewal Public Fund (the Fund) has been specifically listed under item 13.2.2 in section 30-105 of the *Income Tax Assessment Act 1997* (ITAA).

Specific listing ensures that the Fund is considered a deductible gift recipient under the tax laws. As such, gifts of \$2 or more to the Fund will be tax deductible for income tax purposes.

Both the Foundation and the Fund have been added to the Australian Business Register (ABR). The public can check the ABR to confirm the tax deductibility status of the Fund.

A copy of section 30-105 of the ITAA is enclosed for your convenience. Also enclosed is a copy of Press Release No. 11 of 29 March 2000 announcing the tax deductibility of the Fund.

I trust this information will be of assistance. If you have any queries, please do not hesitate to contact the officer named above.

Yours sincerely,

Peter Howells for Neil Mann Deputy Commissioner Small Business

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