From:	
Sent:	Wednesday, 20 April 2005 11:02 PM
То:	Committee, FHS (REPS)

## Dear Sir/Madam

We are in Queensland and would like to suggest that the expression of interest register is open all the time as it is in other states. That way people dont have to wait for years before they can even register.

We are concerned about differences between states in the mechanics of the adoption process itself, the long wait times (worse in some states than others) and high costs that people in some states face, particularly NSW.

Also maternity leave should be the same for both adoptive and natural parents. We also think that the baby bonus should be available to all adoptive parents regardless of their baby's age at adoption.

I would like to seriously highlight the need to somehow reduce the waiting time because the longer we wait, the longer a child will be in an institution. Quoting from Gregory Keck's book Adopting the Hurt child, p72: ".. the system needs to speed up. While adults meet, plan, discuss, study, recommend and so on, a child's life is ticking away. Childhood is short. We cannot afford to waste it."

There is discrimination against singles, (and in some states couples who are not married), age limits in different states (eg SA), not getting a new baby info pack like you do when you have a baby in hospital... We would like to ask for changes like a waiver of the DIMIA immigration fee and tax rebates on adoption costs as you would have with medical expenses.

The following tax concessions were available to Australian taxpayers for adoption expenses. We would like these to be reinstated. The rebate for adoption expenses in section 159X of the Income Tax Assessment Act 1936 commenced in 1975-76 and was terminated with effect from the year 1985-86. The details of the expenses eligible for the rebate were given in subsection 159X(2). The rebate was applicable at the rate of 30% to concessional expenditure which exceeded \$2000 in an income year. The concessional expenditure that had to be aggregated for this purpose, included medical expenses, funeral expenses, life insurance premiums, superannuation payments, education and self-education expenses, rates and land taxes, calls on afforestation shares and adoption expenses with a medical expense rebate for outgoings exceeding \$1000. 159X. (1) An amount equal to the total of the amounts (if any) paid by the taxpayer in the year of income in respect of expenses in connexion with the adoption by the taxpayer, or by the taxpayer and his or her spouse, of a child under the age of 21 years, to the extent to which those amounts have not been repaid to the taxpayer in the year of income shall, for the purposes of section 159N, be treated as a rebatable amount in respect of that year of income.

(2) In sub-section (1), "expenses" means- (a) expenses for the services of a barrister or solicitor; (b) expenses of proceedings before a Court; or (c) fees payable to Australia, a State, the Administration

of a Territory or an organization approved as a private adoption agency under a law of Australia or of a State or Territory, but does not include expenses in connexion with the obtaining of an order of a Court dispensing with the consent of a person to the adoption. Amounts paid by trustee after death of a taxpayer.

Prior to 1975-76 a deduction was allowed in arriving at taxable income for adoption expenses.

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