THE CONGREGATION OF THE TEMPLE EMANUEL

ACN 44 000 049 329

7 OCEAN STREET, WOOLLAHRA, NSW, 2025

RABBIS:
GENERAL MANAGER:
  RABBI JEFFREY B. KAMINS, B.A., M.A.H.L., J.D.
  RABBI JACQUELINE NINIO, B.A., L.L.B., M.A.H.L.
CANTORS:
  THE REV. MICHAEL DEUTSCH, O.A.M.
  JOSEPH TOLTZ B.A. (Hons)
  (*Director of Pastoral Care*)
EDUCATOR:
  BRYAN CONYER B.A. Dip Ed. MAJE

LYNNE DAVIES A.M.
EXECUTIVE OFFICER/
MEMBERSHIP SERVICES:
  BELINDA LEVY

29th September 2003

The Board of Taxation
C/- The Treasury
Langton Crescent
PARKES
ACT 2600

SUBMISSION TO THE CONSULTATION ON THE DEFINITION OF A CHARITY

The Congregation of Temple Emanuel Woollahra (Temple Emanuel) is a Jewish organisation based in Sydney that provides religious and related services to its members and others in the Jewish community. A total of 1,260 families are members, covering approximately 2,500 individuals.

Temple Emanuel is also the parent entity for a number of other entities including:
- The Temple Benevolent Association
- Gerald de Vahl Davis School Building Fund
- NSW Board of Progressive Jewish Education
- PRC Pty Ltd as trustee for the Brougham Trust
- Emanuel Gardens Management Company Pty Ltd

The Temple Benevolent Association is a registered Public Benevolent Institution.

Temple Emanuel is affiliated with the NSW Jewish Board of Deputies, and is aware of the submission made by the Board to the Consultation On The Definition Of A Charity. We write in support of the Board's submission.
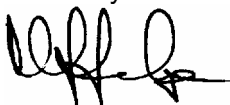
The Board raises four issues in its submission:
1. Definition of "religion"
2. Disqualifying purposes
3. Public benefit test
4. Inclusiveness and workability

Each of these issues is of relevance to Temple Emanuel, and may have an impact on the organisation's fund-raising capacity.

Temple Emanuel respectfully submits that the proposed amendments to the Charities Bill 2003 as set out by the Board be accepted.

Sincerely

President
Norbert Schweizer