

# THE GIRLS' BRIGADE AUSTRALIA Incorporated

ABN 23 684 385 668



Hon National Treasurer  
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Cherrybrook NSW 2126  
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## CONSULTATION ON THE DEFINITION OF A CHARITY

### SUBMISSION TO

### BOARD OF TAXATION

**The Girls' Brigade Australia Incorporated**  
**ABN 23 684 385 668**

**Contact details:**

**In relation to this submission:**

Mr Allan Gibson  
Hon National Treasurer  
5 Priory Close  
**Cherrybrook NSW 2126**

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**Registered Office:**

2/24 Main Street  
**Blacktown NSW 2148**

**Postal Address:**

PO Box 211  
**Blacktown NSW 2148**

**Dominant purpose of the organisation:**

International, interdenominational Christian Uniformed Youth Organisation for girls providing a structure programme through individual units (Companies) in all Australian states and the Australian Capital Territory.

Individual companies are attached to local congregations of the mainstream Christian denominations (Uniting Church, Baptist Union, Churches of Christ etc).

Overall State/Territory administration is provided with the overriding National administration resting with the National Council.

Leaders at Company, Divisional, State and National level are all honorary appointments with a small number of paid employees at State and National level.

The Girls' Brigade enjoys Tax Exempt status under the Act as a not for profit organisation.

**Concerns or issues associated with the workability of the legislative definition:**

- The Girls' Brigade considers that its work and purpose falls within the scope of ***Advancement of Religion***

**Imposition of additional administrative burden and compliance costs:**

- The Girls' Brigade believes that the proposed legislation would not impose additional administrative or compliance costs
- However if The Girls' Brigade was granted **Tax Deductibility status** on the formation of an approved entity, then additional costs would be incurred

**Assessment of the Charities Bill 2003 in providing flexibility to ensure the definition can adapt to the changing needs of society:**

- The proposed legislation will enable a clearer definition of the meaning of a Charity, removing ambiguity that currently exists

**Effect on our organisation if the public benefit test is further strengthened by requiring the dominant purpose to also be *altruistic*:**

- Although The Girls' Brigade provides a programme within the framework of the Christian faith, it still exists for the public benefit through the provision of a service to the community
- The Girls' Brigade believes that if strengthening of the public benefit test occurs, it should not have any significant impact on our organisation.

**Allan Gibson  
Hon National Treasurer  
29 September 2003**