

26 September 2003

15 Iliad Grove  
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SA 5092

Consultation on the Definition of a Charity  
The Board of Taxation  
C/- The Treasury  
Langton Crescent  
PARKES ACT 2600

### **SUBMISSION ON DEFINITION OF A CHARITY**

Thank you for the opportunity to express an opinion on the proposed changes to the definition of a charity.

I am concerned primarily with the inclusion of criteria around advocacy or lobbying that would effectively limit the wider activities that any not-for-profit organisation working for the public benefit could face.

This was stated in your Frequently Asked Questions as

*“Engaging in advocacy or lobbying would only disqualify an entity from being treated as a charity if the advocacy or lobbying activities were more than ancillary or incidental to its other purposes”.*

- If an organisation is set up “for the public good” then it should be actively engaged in any public debate around policy, legislation or government services in relation to its area of interest.
- Where would be the “cut off” point between “more than ancillary or incidental to its other purposes”? Who will be the judge of this? How will this be proven – what evidence and by whom? How could this be workable and fair – would it go through an open court for such a ruling to be made?
- This is an iniquitous addition which has nothing to do with the definition of charity – where the definition should remain solely around “public good”.

I therefore request that this criteria be dropped from the Definition.

Yours sincerely

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