



Our Ref:X:\Internal\Add-Ministry\Publications\In Australia submission to Treasury - April 2014.doc

2 April 2014

taxlawdesign@treasury.gov.au

General Manager  
Law Design Practice  
The Treasury  
Langton Crescent  
PARKES ACT 2600

Dear Sir/Madam

**Re: Restating and Centralising the Special Conditions for Tax Concession Entities –  
“In Australia” tests and other matters**

On behalf of the several Western Australian Christian denominations and also the independent Churches who are signatories to this letter, (see attached letters of authority), Add-Ministry Inc. presents our united comments regarding the draft *Tax and Superannuation Laws Amendment (2014 Measures No. 3) Bill 2014: Restating and centralising the special conditions for tax concessions entities*, the draft *Tax Laws Amendment (2014 Measures No. 2) Regulations 2014* and explanatory materials (“**the special conditions legislation**”).

Add-Ministry Inc. exists to help equip and inform the charitable sector and because it shares the concerns now expressed, it has been requested to coordinate this submission. Our involvement as an organisation is across the whole spectrum of the charitable sector encompassing a large number of churches and also many charities that do not have a religious identity.

In this submission we speak for the –

- Apostolic Church Australia,
- Australian Christian Churches (formerly Assemblies of God in WA),
- Baptist Churches of Western Australia,
- Catholic Archdiocese of Perth,
- C3 Church Australia (formerly Christian City Churches),
- Churches of Christ in WA Inc.,
- Church of the Foursquare Gospel,

- Indonesian Family Church Inc.
- IPHC Ministries (Australia) Pty Ltd,
- Perth Christian Life Centre
- Riverview Church
- Uniting Church in Australia Synod of WA.
- Victory Life Centre and associated Churches,
- Westminster Presbyterian Churches of WA.
- This submission has the support of the Anglican Diocese of Perth who however may also be a party to a submission by the Anglican Church at a national level.

This submission is not only on behalf of the denominations that are signatories but also on behalf of over 830 member churches, which represent significantly in excess of 150,000 regular worshippers. All of these Christian communities are actively involved in charitable and philanthropic activities both within Australia and beyond its shores, motivated by their Christian religious values and commitment.

The Christian Churches in Australia provide the highest volunteer input in the whole of society, extending into most areas of secular not-for-profit activity. The collective religious and community activities of the churches include the participation of a much wider group within the community through our youth, seniors and specific philanthropic activities.

### **Submission history**

Add-Ministry Inc. has made submissions to previous consultations on the special conditions legislation. We welcome the opportunity to comment in this consultation. However we express our concern at the limited time to revise the complex provisions. Less than three weeks is, we submit, unreasonable for adequate examination and comment. For the Christian community in WA to respond on a co-ordinated basis this has been very difficult. As a consequence confirming responses from the C3 Church Australia (formally Christian City Churches) has not as yet been received although we are still anticipating they will be supportive from our discussions with them.

Our comments are as follows:

### **POLICY CONSIDERATIONS**

The draft explanatory material sets out the reasons the government is proposing to introduce the special conditions legislation. We wish to comment on a few of these reasons.

#### **“Broad benefit of Australians”**

One of the rationales provided for reforming the special conditions for tax concession entities is to “ensure that any tax concessional money stays within the exempt entity framework and gets used principally in Australia for the broad benefit of Australians, and is not being passed on through entities and then spent overseas outside of the authorised categories.”

In our view this is a narrow view of altruistic social engagement and we do not believe that it would be shared by all Australians. Certainly the denominations, churches and individuals we represent would disagree. Christian social concern is not limited by national boundaries.

We encourage the Government to **reconsider** this issue.

### ***Word Investments***

The draft explanatory materials refer at various points to the High Court of Australia's decision in *Commissioner of Taxation v Word Investments Ltd* (2008) CLR 204. The materials state that the special conditions legislation will "overcome the *Word Investments* decision". In our opinion, the wording used may be misleading.

Paragraph 1.43 refers to the "tracing obligation" and states:

*"Where an entity provides money or property (to further its purpose) to other entities that are not entitled to be income tax exempt, the use of those funds by those other entities should be taken into account when determining whether or not the entity giving the money has met the 'in Australia' special conditions. **This addresses the recent court decision and ensures that tax exempt entities cannot avoid the special conditions by having other entities use its funds to undertake activities it itself cannot undertake.**"*

The scenario painted is markedly different to that of *Word Investments*. In *Word Investments*, gifts were made by Word Investments to another organisation which was also income tax exempt. Therefore the proposed tracing obligation would not have applied. We submit that the explanatory materials should set out the position clearly. The present explanation given is potentially misleading

## **SUBSTANTIVE PROVISIONS**

### **The "tracing obligation"**

Proposed section 30-18 requires DGR entities when providing money, property or benefits to another entity ("the recipient") to take into account the recipient's use of the funds when determining whether the first entity operates and pursues its purposes solely in Australia. A similar provision is to apply to income tax exempt entities in proposed section 50-50.

We welcome the amendment made to this iteration of the legislation from the previous exposure draft Bill so as to require tracing to apply where "reasonable". Nevertheless, in our view the tracing requirement will **add to the compliance costs** of tax concession entities and is difficult to reconcile with the government's general policy statements about reducing red and green tape for not-for-profits.

Therefore we request that the provisions be **reconsidered**.

### **Disregarded amounts**

Proposed subsection 50-50(5) applies to disregard government grants and deductible gifts only if the entity complies with the conditions (if any) prescribed in the regulations.

The last exposure draft legislation did not contain a copy of the proposed regulations and therefore we welcome the opportunity to comment in this consultation on the draft regulations.

However we are **gravely concerned** that while presently entities are automatically able to disregard gifts and grants, the draft regulations would require an entity to meet the following requirements before they are able to disregard gifts and grants:

Take reasonable steps to obtain evidence showing that the overseas activities are a genuine attempt to give effect to its purposes.

Take reasonable steps to demonstrate that the use of the funds or property overseas is effective in achieving the entity's purposes.

If the entity works with another entity located overseas, effectively interact and coordinate overseas activities with that entity.

Not engage in conduct which would be an indictable offence if conducted in Australia.

If registered with the Australian Charities and Not-for-profits Commission ("ACNC"), comply with the ACNC governance standards, **even if a basic religious charity** and therefore ordinarily excluded from compliance.

If not registered with the ACNC, ensure the entity has good governance processes.

There is a lot of overlap in the requirements. All of the requirements relate to governance. We submit that the present requirement that registered charities must comply with minimum governance standards that are regulated by the ACNC is the **appropriate regulatory solution**. Adding or substituting a more complex regulatory regime is **unnecessary** and not appropriate. It will make compliance with the proposed new requirements more difficult to comply with. By far the majority of charities are in the "small" category (ACNC recent analysis suggests about 76% based on the AIS lodged to mid-March). The majority of these small charities will have honorary treasurers who will inevitably find it difficult to comply with diverse rules of law. A law that is consistent between one act or regulation and another is surely an appropriate and beneficial way forward. A synchronise between the proposed new law with other Federal laws – in particular with terminology used in the Corporations Act and the ACNC Act – would be of benefit to all.

Requiring even basic religious charities to comply with the ACNC governance standards is a departure from the position under the ACNC legislation. **The reason for the departure needs to be articulated.**

The first two requirements represent a **significant divergence** from charity law which is largely concerned with the **purpose** of a charity, not the results of its charitable endeavours. This is also **difficult to reconcile** with the statement of The Hon. Kevin Andrews MP, Minister for Social Services, on 29 January 2014 to the Australian Institute of Company Directors:

*“We believe that no-one knows local communities better than local community members. They have the best grasp on the problems in their back yard and how to best address them.”*

Finally the special conditions legislation proposes to amend the disregarded amounts provision so that gifts are not to be disregarded if they are received from income exempt entities. Many Christian ministries are established as separate “para-church” organisations which are generally income tax exempt charities. Para-church organisations typically receive funding from individuals and other religious organisations, particularly churches.

The draft legislation would not allow para-church organisations to disregard gifts received by a church. This is despite the fact that the majority of income a typical church receives is from after-tax tithes and offerings from congregants. We **seek an explanation** as to why it is proposed that gifts from exempt entities are no longer to be disregarded. This measure may jeopardise the income tax exemption of some para-church organisations, which is **very concerning**.

### **Test – operations vs expenditure**

Proposed section 50-50(2)(a) replaces one of the current conditions for income tax exempt entities - that they must incur their expenditure principally in Australia. The new requirement is that they must “operate principally in Australia”.

We understand that the rationale behind this is to enable a more holistic analysis of the entity’s operations.

However the proposed test is subjective and therefore is more open to uncertainty. We submit that if this provision is legislated, the **compliance costs for charities will increase**.

### **Prescribed organisations**

Certain prescribed organisations are to be exempt under the special conditions legislation from the requirements to operate in and pursue their purposes principally in Australia (s.50-51(2)(c) and (d)).

To qualify the legislation requires that the prescribed organisation comply with the conditions (if any) set out in the regulations.

However the material released for consultation does not include draft regulations on this subject. Therefore we are not in a position to meaningfully comment on the legislation.

Given that many Christian mission organisations are reliant on income tax concessions under this provision, we call upon the government to **release for consultation** these draft regulations.

If the government intends to limit the operations of these organisations, or to limit the ability for new mission agencies to be prescribed, this would be of **great concern** to Australian Christian churches.

### **Conclusion**

In conclusion, it is our submission that the special conditions legislation should not proceed. It is more onerous even than its 2010-2012 predecessor. In its present form it will add significantly to compliance costs for charities and other not-for-profits and will cause anxiety and uncertainty with the many volunteers who will need to seek to address the issues that arise from it.

Furthermore the measure stands in stark contrast to the comments of The Hon. Kevin Andrews MP in his speech to the Australian Institute of Company Directors on 29 January 2014:

*“We’ll also be looking to make your lives easier by lightening the compliance burden inflicted by gratuitous and duplicative regulation. When it comes to red tape, we want to emulate Alexander the Great, whose solution to the challenge of the Gordian Knot was to slice it apart with his sword. Metaphorically speaking – of course. And we want to take a proverbial knife to the red and green tape that is stifling creativity and initiative in both the for-profit and not-for-profit sectors.”*

Therefore we call upon the government to honour its commitment to the not-for-profit sector to reduce regulation and lighten the compliance burden.

Accordingly we commend our proposals to you.

Yours sincerely



**N E HARDING**  
**CHAIRMAN**

**ADMINISTRY-INC**

**For and on behalf of the Christian Churches whose confirming letters are appended**



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The Chairman  
Add-Ministry Inc.  
Locked Bag 5  
BAYSWATER WA 6933

Dear Mr Harding,

Submission re "In Australia" proposed changes

The Apostolic Church Australia Limited authorises Add-Ministry Inc. to lodge its letter of 8<sup>th</sup> April 2014 concerning the "In Australia" proposed changes on behalf of ACAL and others.

The Apostolic Church confirms that it is responsible for 100 local churches throughout the nation and has not made any other formal submission on this matter.

Yours faithfully

Wayne D Swift  
National Leader

4<sup>th</sup> April 2014



Tuesday April 8 2014

Mr Noel Harding  
Add-Ministry

To Whom It May Concern

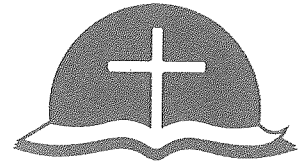
Re The "In Australia" Concerns

On behalf of our movement, Australian Christian Churches WA, I support  
Mr Noel Harding of Add-Ministry in presenting the above submission to the  
Treasury

Kind regards,

Ps David Vicary  
ACCWA State Secretary





**Baptist Churches**  
WESTERN AUSTRALIA

To Whom It May Concern

**Re: "In Australia" Proposed Laws**

The Baptist Churches of Western Australia support the submission by Add-Ministry Inc to the Federal Treasury on the "In Australia (Charity begins at home and stays at home) Laws.

Greg Holland  
Business Manager  
7<sup>th</sup> April 2014

**Building healthy churches**

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Web: [www.baptistwa.asn.au](http://www.baptistwa.asn.au)

## Noel Harding

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**From:** Noel Harding  
**Sent:** Tuesday, 8 April 2014 7:25 AM  
**To:** Noel Harding  
**Subject:** FW: The "In Australia" concerns

**From:** Greg Russo [<mailto:GregR@archdiocese-perth.org.au>]  
**Sent:** Monday, 7 April 2014 4:28 PM  
**To:** Noel Harding  
**Cc:** Gordon Cornelius  
**Subject:** RE: The "In Australia" concerns

Dear Noel,

Thanks again for your work on this matter. We are happy that the Catholic Archdiocese of Perth be seen to be party to the submission.

Kind regards

**Greg Russo**  
Chief Executive Officer

T 08 9427 0300  
F 08 9427 0379  
E [gregr@archdiocese-perth.org.au](mailto:gregr@archdiocese-perth.org.au)

Archdiocesan Finance Office  
61 Fitzgerald Street  
Northbridge Western Australia 600  
[www.perthcatholic.org.au](http://www.perthcatholic.org.au)

**From:** Noel Harding [<mailto:Noel.Harding@hardingthornbury.com.au>]  
**Sent:** Thursday, 3 April 2014 1:32 PM  
**Subject:** The "In Australia" concerns

Hi everyone,

Further to our earlier message we attach the proposed submission by Add-Ministry Inc. to Federal Treasury on the new Government's approach to the "In Australia" (charity begins at home and stays at home) laws. We have had available a draft of a Bill, a draft of regulations and the Explanatory Memorandum. I can say that in some areas this new approach to the Bill that was in contemplation by the former Government is even more onerous. The implications for our churches is significant. See in particular items 2.1 and 2.2 of the draft letter.

We asked Treasury for an extra week to present a submission with input from the denominations. **We have only been granted an extension of two days – to 9 April.** We will be making the submission to Treasury in any event but it will be much more effective if we can speak with a common voice as we have been able to do on some other occasions. If you are able to do so please let us have a supporting response on your letterhead – hopefully by Tuesday evening, 8 March. We recognise that the short time has not given any of us adequate opportunity to better understand the matter, hence the assistance from Moores.

Be assured that the opening, shaded paragraph will be edited appropriately before being lodged.

Yours sincerely,

Noel

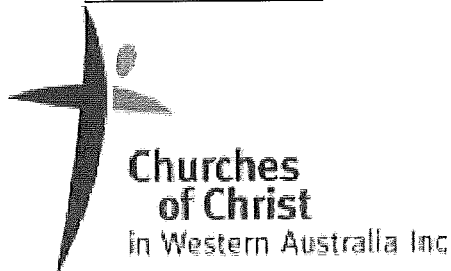
**From:** Tania Watson [<mailto:Tania.Watson@cocwa.com.au>]  
**Sent:** Wednesday, 9 April 2014 10:57 AM  
**To:** Noel Harding  
**Subject:** Re: The "In Australia" concerns

Thank you Noel for the opportunity to review the submission letter. Again, may I convey our appreciation of all of your efforts on our behalf.

Via this email, I am confirming that Churches of Christ in WA Inc are in support of the submission by AdMinistry.

Kind regards,

Tania Watson  
**Tania Watson**  
**Executive Minister**  
Churches of Christ in WA Inc.  
PO Box 458, Dianella, WA 6959  
(22 Plantation St., Menora WA)  
Ph: +61 8 9471 8500; Fax: +61 8 9471 8600  
Web: [www.cocwa.com.au](http://www.cocwa.com.au)



**From:** Noel Harding  
**Sent:** Thursday, 3 April 2014 1:32 PM  
**Subject:** The "In Australia" concerns

Hi everyone,

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I can say that in some areas this new approach to the Bill that was in contemplation by the former Government is even more onerous. The implications for our churches is significant. See in particular items 2.1 and 2.2 of the draft letter.

We asked Treasury for an extra week to present a submission with input from the denominations. **We have only been granted an extension of two days – to Thursday 9 April.** We will be making the submission to Treasury in any event but it will be much more effective if we can speak with a common voice as we have been able to do on some other occasions. If



Church of the  
**Foursquare Gospel**

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E.foursquareoffice@foursquarewa.org  
www.foursquarewa.org

8 April 2014

TO WHOM IT MAY CONCERN

**RE: "In Australia" Proposed Changes**

The Church of the Foursquare Gospel in Australia Inc gives great support to the submission by Add-Ministry Inc to the Federal Government in respect to the Special Conditions Legislation.

We confirm that Mr Harding and Add-Ministry Inc represent the Church's views in this area.

We support and affirm the work of Mr Harding and appreciate his generous and untiring work for the Christian Community in Western Australia.

Yours sincerely

**Bronwyn Booth**  
**Administrator**

Perth, 03 April 2014

Add-Ministry Inc.  
Attn. Noel Harding  
Locked Bag 5  
Bayswater WA 6933



**Indonesian Family Church Inc**

ABN 29 683 262 314

190 Bateman Rd. Brentwood WA 6153 Australia

P.O. Box 784 Applecross WA 6953 Australia

sekretariat@gerejajtkk.org.au

www.gerejajtkk.org.au

**Re: Submissions to Federal Treasury re "In Australia"**

Indonesian Family Church authorises Add-Ministry Inc. to make representations to the Federal Government on the new Government's approach to the "In Australia" laws.

We have reviewed the submissions prepared by Add-Ministry and are in accord with the detailed submissions made.

Yours faithfully,

Megawati  
Secretary

*Place for you*

Consequently, you are no longer foreigners and strangers, but fellow citizens with God's people and also members of his household.

**Ephesians 12:9**



4/4/14

**Add-Ministry Inc.  
Attention: Noel Harding  
Locked Bag 5  
BAYSWATER 6062**

Dear Noel

**Re: Restating & Centralising the Special Conditions for Tax Concession Entities – “In Australia”  
Tests and other matters**

This letter serves to confirm our denominational support of the submission that you are lodging with Treasury. We agree with you, and other like-minded denominations, churches and charities in asking that the government “honour its commitment to the not for profit sector to reduce regulation and lighten the compliance burden.”

Sincerely

A handwritten signature in black ink, appearing to read 'Chris Friend', is written over the word 'Sincerely'.

Chris Friend  
National Leader

IPHC Ministries (Australia) Pty Ltd  
ACN 085 894 757  
Phone +61 8 6262 3838  
Suite G12/39 Helena Street Midland  
PO Box 5089 Centrepont Midland WA 6056  
[www.iphc.org](http://www.iphc.org)



Noel Harding  
Add Ministries  
Locked Bag 5  
Bayswater WA 6933

3 April 2014

Dear Noel

Re: **Submission to Treasury**

Please accept this letter as confirming support for the submission to Treasury regarding the changes to the In Australia special conditions.

Regards

Doug Patching  
Business Manager  
Perth Christian Life Centre



# Riverview Church

7 April 2014

Mr Noel Harding

Add-Ministry Inc

Locked Bag 5

Bayswater WA 6933

By Email: [Noel.Harding@hardings.org.au](mailto:Noel.Harding@hardings.org.au)

Dear Noel

**Endorsement by Riverview Church Inc to Add-Ministry Inc to make Representations to the Federal Government – The Special Conditions Legislation**

I refer to our previous correspondence regarding the various documents issued by the Federal Government.

Please accept this letter as confirmation that Riverview Church Inc supports the submission by Add-Ministry Inc to the Federal Government in respect to the Special Conditions Legislation.

Should you have any queries, please contact me on (08) 9416 0000.

Yours Faithfully,

**Mrs Dorcas White**

General Manager

Riverview Church Inc







Uniting Church in Australia  
Synod of Western Australia

The Uniting Church Centre  
85 – 89 Edward St, Perth WA 6000  
GPO BOX M952, Perth WA, 6843

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ABN 66 428 151 531

7 April 2014

Noel Harding  
Add-Ministry Inc  
Locked Bag 5  
Bayswater WA 6933

Dear Noel

**Restating and Centralising the Special Conditions for Tax Concession Entities –“In Australia” tests and other matters**

We confirm that Add-Ministry represents the Uniting Church in Australia on the submission regarding the draft *Tax and Superannuation Laws Amendment (2014 Measures No. 3) Bill 2014: Restating and centralising the special conditions for tax concessions entities*, the draft *Tax Laws Amendment (2014 Measures No. 2) Regulations 2014* and explanatory materials (“**the special conditions legislation**”).

Whilst the Uniting Church in Australia will be a party to a submission by the Uniting Church at a national level, we support and affirm the work of Noel Harding on behalf of the churches and listed in Add-Ministry submission.

Yours sincerely

  
Robert V. Locke  
Associate General Secretary (Resources)



Noel Harding  
Add-Ministry  
Locked Bag 5  
BAYSWATER WA 6933

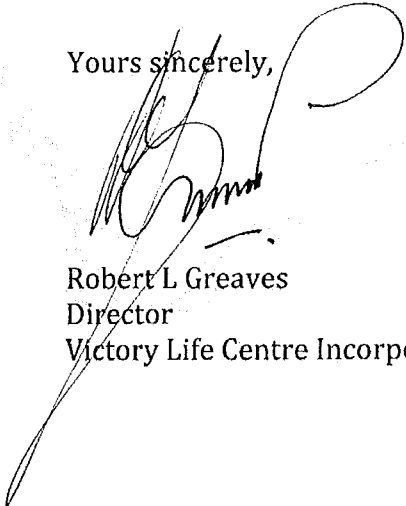
Wednesday, April 9 2014

Dear Noel,

**RE: The "In Australia" Concerns**

Victory Life Centre Incorporated and its member churches support this submission from Add-Ministry on the "In Australia" Concerns discussion paper.

Yours sincerely,



Robert L Greaves  
Director  
Victory Life Centre Incorporated

**churchwithapurpose**

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P +61 (08) 9202 7111 F +61 (08) 9201 1299 W [www.victorylifecentre.com.au](http://www.victorylifecentre.com.au)

## Noel Harding

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**From:** Steve Heathcote <steve@steveheathcote.com.au>  
**Sent:** Wednesday, 9 April 2014 12:17 PM  
**To:** Noel Harding  
**Subject:** Submission on "In Australia " concerns

Noel

I write on behalf of the WA Presbytery of the Westminster Presbyterian Church in my capacity as Moderator of that presbytery.

I confirm that WPCWA supports the submissions that Add-Ministry Inc is making on the above matter and it adopts those submissions as its own.

Steve Heathcote  
Moderator  
Westminster Presbyterian Church - Western Australian Presbytery  
Phone: 08 9226 1265  
Mob: 0430 512 704

## Noel Harding

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**From:** Ann Witt <[awitt@perth.anglican.org](mailto:awitt@perth.anglican.org)>  
**Sent:** Wednesday, 9 April 2014 9:04 AM  
**To:** Noel Harding  
**Subject:** RE: The "In Australia" concerns

Hi Noel

We would be happy for you to include the following sentence in the letter/submission as sent and as we discussed yesterday, with the additions of highlighting that this is even more onerous and a comment about the short time frame meaning we have been unable to give any more detailed responses.

"This submission has the support of the Anglican Diocese of Perth who however may also be a party to a submission by the Anglican Church at a national level."

Please note above change of "will be a party" to "may be a party". Thanks

Warm regards  
Ann

Ann Witt | Director of Finance  
Anglican Diocese of Perth | GPO Box W2067 | PERTH WA 6846  
P: +61 08 9325 7455 | F: +61 08 9221 4118 | e: [awitt@perth.anglican.org](mailto:awitt@perth.anglican.org)

*Let there be peace on earth and goodwill amongst all.*

### DISCLAIMER

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**From:** Noel Harding [<mailto:Noel.Harding@hardingthornbury.com.au>]  
**Sent:** Thursday, 3 April 2014 1:32 PM  
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Tuesday evening, 8 March. We recognise that the short time has not given any of us adequate opportunity to better understand the matter, hence the assistance from Moores.

Be assured that the opening, shaded paragraph will be edited appropriately before being lodged.

Yours sincerely,

Noel

Noel Harding  
Addministry Inc



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E: [noel.harding@hardings.org.au](mailto:noel.harding@hardings.org.au)

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