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Ms Sandra Kennedy
Principal Research Officer
Senate Economics Committee
Parliament House
CANBERRA ACT 2600

Dear Sandra,

RE: TAX LAWS AMENDMENT (PUBLIC BENEFITS TEST) 2010 BILL INQUIRY
RESPONSE TO THE QUESTION ON NOTICE:

There have been numerous inquiries and reports into the introduction of a Public Benefits Test for charities in Australia including the definitions of charities. The most recent are:

- 2010 Australia's Future Tax System Review: Report to the Treasurer;
- 2010 Report into the Contribution of the Not-for-profit Sector (Productivity Commission); and
- 2001 Charities Definition Inquiry.

In regard to Australia's Future Tax System Review, the Treasurer announced on 2 May 2010 that in regard to the recommendations contained in the report such as the Public Benefits Text that "other recommendations in the review are not government policy".ⁱ

Further, the Commonwealth Government has not responded to the 2010 Report into the Contribution of the Not-for profit Sector undertaken by the Productivity Commission

In relation to the 2001 Charities Definition Inquiry, the Government did not proceed with the Charities Bill.

The Senate has also undertaken an inquiry into the sector in 2008, with the Senate Inquiry into Disclosure Regimes for Charities and NFP Organisations.

Yours sincerely



Louise McBride

ⁱ Treasurer's Media Release No 28 of 2010.