

## **Submission To Senate Committee On The Tax Law Amendment (Public Benefit Test) Bill 2010**

Dear Committee

The proposals in this bill, to force churches to prove “public benefit” for taxation exemptions are vile and untenable for many reasons, especially the following:

- a) They mock a long held common law principle that the purpose of an institution is charitable if founded for relief of poverty, or advancement of education or religion (given the role of religion in charity and making civilization)
- b) We have not found it necessary to have such strict “public benefit” laws to date, against any non-profit group, religious or secular
- c) They would set up yet another bureaucracy at public cost, to process claims, that would be restricted to tangible benefits and exclude spiritual ones (imagine if we had to prove only tangible benefits of ballet)
- d) They may cost taxpayers more than they save - research notes churches when performing similar work to governments do so at a third of the average cost
- e) They would rob tens of thousands, if not millions of Australians, of the immediacy and flexibility of much practical and emotional support of a kind governments can never give, and at a time when the work of churches and charities in halting further social decline is vital
- f) It makes it highly hypocritical that the state and federal governments spend compulsory taxes on items they would never subject to a like public benefit test (often even acting against the will of the vast majority of the public)
- g) Unlike taxes, donations to churches are voluntary, and donators usually give money they have paid tax on
- h) Many churches are in a crisis of integrity in recent years due to governments trying to co-opt them for set projects yet simultaneously suppressing their advocacy for the disadvantaged (the proposals would inflame this publicly noted political aspect)
- i) Any legislation originated by the Greens and/or their allies against religion is really dodgy. The Greens have flipped from simply conserving nature to trying to enforce humanistic thought and practice and put down religion (noted in recent years by many attacks in and outside parliament, on religions and faith based schools but international law affirms prior right of parents to decide the nature of their children’s education per their own conscience) and
- j) The proposals, largely imported from the UK, are part of the long term international threat to freedom of religion, that international law such as the Universal Declaration on Human Rights, was written in part, to safeguard against!

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