Submission to the Senate Committee on the Tax Laws Amendment (Public Benefit Test) Bill 2010.

From: Stewart Payne

I preface this submission by indicating that I was a member of the Church of Scientology for 30 years. I am no longer an active member, although I have not officially resigned or been expelled. My actions in contributing to critical forums about scientology on-line have resulted in me being "dead-filed" ie I get no further communication from the Church.

During my involvement I held a staff position for 6 years in the Church's public affairs arm – the Guardian's Office from 1978 until its dissolution in 1983 and then in a general administrative position from 1983 until 1986. I undertook public relations, intelligence activities, legal activities, and was involved in the church's social programs including the Citizens Committee of Human Rights. I am very familiar with the Church's modus operandi in respect to legal and PR matters.

Since leaving the church's employment, I pursued further involvement in Scientology as a public person undertaking all the church's upper level courses (OT levels) except for one. I donated over the course of my involvement upwards of \$250,000.

I now believe that the church is unable to deliver what it promises and that the methodology of scientology is flawed. I further believe that scientology by design seeks to subvert and manipulate democratic systems for its own benefit and provides only an appearance of conventionality in its operational policy, while secretly pursuing goals which are ultimately antipathetic to freedom of thought, expression and religious practice. While scientologists protest against infringements upon their civil liberties, their organisational practice is demonstrably devoid of any consideration of the rights of its members or the broader community.

Since leaving the Church employment, I have worked with local government for the last 26 years. I am an urban planner by profession and am familiar with the application of legislation, the formulation of policy and how government works. I now work as a senior manager for the Whyalla Council, looking after a range of areas.

I feel I am well qualified not only as a result of my involvement with a religious minority, but due to my current occupation, to make a valuable contribution to the work of the committee.

As I understand the proposed legislation, it is intended that a public benefit test should apply to religious organisations to enable them to qualify for a tax exemption, and that this benefit should accrue to the broader community rather than individual members.

Notwithstanding my desire to see the activities of the Church of Scientology curtailed in so far as its practice results in the abuse and infringement of rights of its members, I see a number of flaws in this approach proposed in the legislation.

I have little doubt that Scientology would be able to mount a strong case concerning public benefit, should it be put to the test. It has sponsored various activities through its volunteer ministers program, sending members to disaster areas. It promotes anti drug programs, distributes the Way to Happiness booklet purportedly as a public service and no doubt could describe other examples of its good works in the community.

Senators should be aware that a committed scientologists are extremely determined and focussed due to their core beliefs relating the ultimate importance of scientology for their own current live and future lives. This level of zealotry is difficult to comprehend. The Church would generate and undertake programs of public benefit in order to meet legislative needs and maintain these as a necessary legal defence.

While there would be a level of inconvenience created for the Church in needing to create an apparency of a broader community benefit, in reality, this work would be undertaken by the broader membership and would not be financially supported by the Church, thus creating more burden on individual members and staff.

The matter of application of a public benefit test and retrospectivity would need to be addressed. The Church of Scientology is eligible for tax exemption due to its religious nature as determined by the High Court. It is intended that the law would catch all organisations which currently enjoy tax exempt status and require them to pass the proposed test?

Who would devise the test and would there be a requirement for follow up examination? Would an organization have to submit an annual return indicating the requisite level of good works?

Could an organisation which failed a public benefit test reapply, should it institute the requisite level of public benefit programs?

Would another bureaucracy need to be established to determine the bona fides of religious organisations, or undertake investigations so that the extent of public benefit can be audited?

If the legislation were to be passed and put into effect, it would create an undesirable situation of excessive state control over religious organisations and create potentially onerous requirements which small groups would find difficult to comply with. This then limits religious associations able to gain benefit from tax exempt status, to the officially sanctioned mainstream few, which could easily demonstrate a broader public benefit.

I am not in favour this level of state control and the potential it gives for abuse of power and backdoor discrimination.

This law will not solve the problem of scientology's excesses. If the law is not specifically intended to address scientology, but is being proposed as a general approach to be applied to minority religions in general, then it is unnecessary and discriminatory. I consider that it could lead to state sanctioned religion. The cost in administration is likely to be many times the tax which might be collected from organisations affected.

No doubt the passage of legislation which has the potential to impose restrictions upon the operation of the Church of Scientology and potentially threaten its tax exempt status, would send a signal concerning the Australian government's desire to

address abuses of the Church and may well encourage other countries to undertake similar exercises. This would have an adverse public relations impact on the church and make its activities more difficult.

However, I am sure that the Australian legislature would not be interested in passing a flawed piece of legislation simply to make a point.

The purpose of the committee is obviously not to address the matter of abuse within the Church of Scientology, though no doubt you will receive many submissions from individuals who will wish to make it very clear that this organisation does not fulfil a normal person's expectations as to conduct of a religious body. The many examples of excessive and abusive conduct I have read are, I believe, credible, simply due to their similarity and volume and are consistent in a number of respects with conduct I have observed over the 30 years of my involvement. So there isn't any doubt in my mind that the excesses of the organisation need to be curbed.

Though it is not the role of the committee, I offer the following as food for thought in terms of the next inevitable stage of considering what can be done about the scientology cult, given that I think the current proposal is doomed to failure.

I don't believe that the government should set up a bureau or office to administer and oversee operations of the Church of Scientology. The government will obviously not commit resources or if it does, these will be woefully inadequate and the body will not achieve its purpose. There probably wont be additional police or investigatory resources allocated to oversee scientology.

It is up to scientology to look after its own. There are many people who know how the church operates and are very angry and committed to getting these abuses curtailed. Those people are the former members, friends and family of those still "in". In many cases, these people were committed to reform of the church but were illegally disenfranchised from organised scientology. The church could clean up its act with the assistance of these individuals who are committed and determined that this should happen. A suitable mechanism to involve these former or illegally expelled members in reform of the church needs to be devised.

One mechanism might be the establishment of an external authority which would be able to confidentially hear and deal with complaints; a scientology ombudsman in effect. However, this body should be funded and manned by the Church itself with fully paid staff, not the government. The Church's justice system would need to be altered so that it is not an offence to petition this person/body. It would need to have authority to order action within the church to deal with abuse, various kinds of extreme behaviour. It should be required to present a public report on an annual basis which should be sent to all members.

The person/persons running this office should have good knowledge of scientology technology and admin procedures but also a good grasp of the laws of the land. It could report to a governing board made up of lay members and currently disenfranchised members with a reform agenda. No doubt the ombudsman role would appeal to a disenfranchised member.

Whatever needs to be done, the key is to make scientology play in accordance with societal norms of good organisational conduct. Changes to its current methods of governance are required to do this. These changes have to appear reasonable so the Church can't really object to their implementation.

I hope that an outcome of this current enquiry might be a realisation that the current proposed legislation will not have its desired impact and that there is enough evidence of real excess and illegal conduct to justify a more thorough and considered review of the Church's operations. A Royal Commission with real power to implement findings is the next logical step in this process. There needs to be a targeted approach to scientology abuse, not a catchall, generally applicable law with obvious flaws, which will not change the conduct of this organisation.

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