

Submission to Senate Inquiry regarding **Tax Laws Amendment (Public Benefit Test) Bill 2010**

I write as a member of the Church of Scientology, however the views are entirely my own.

Context of the Bill

The Bill is a result of Senator Xenophon's desire to attack the Church of Scientology. Therefore it would be a bad law as special cases make bad laws.

Furthermore the Senator seems obsessed with the Church, there are no tangible legal matters he can point to, however he has a collection of complaints from embittered ex-members. So far he has brought discredit on the Senate through intemperate statements as a result of these complaints. He has used extreme language which is conducive to the creation and exacerbation of religious prejudice. He has also discredited the Senate by his inquisitorial style which is based upon a presumption of guilt.

Senator Xenophon is acting on behalf of several hundred former Scientologists world wide who seek either the destruction of the Church or a change in its leadership. He is also forwarding a campaign directly originated by internet based terrorists, "Anonymous".

A woman who stated she was a member of Anonymous told [NBC11](#) that the group has shifted strategy to activities which fight Scientology but are not deemed illegal by the [United States government](#), including an attempt to get the [Internal Revenue Service](#) to investigate the Church of Scientology's [501\(c\)\(3\) tax-exempt status](#).^[87] Another woman from Anonymous told [Newsweek](#) that the group plans to accomplish this through a [lobbying](#) campaign.

http://en.wikipedia.org/wiki/Project_Chanology#Campaign_against_Scientology.27s_tax-exempt_status

Unfortunately today's youth are often confused morally, the internet is a fantastic tool for communication and dissemination of knowledge, but it also puts people in communication who have evil purposes. Kids download movies and cd's without paying for them, and any form of evil pornography which can corrupt a teenage mind. When the Church of Scientology a few years ago tried to stop broadcast on the internet of a talk aimed at Scientologists by Tom Cruise – purely because it presupposed people's experience with the subject - a campaign against the Church was begun, resulting in denial of service attacks on our websites. Such attacks have also occurred recently in Australia where the Prime Minister's website was shut down by Anonymous protesting at censorship of sex evils on the internet. Scientologists have had to endure protests by masked demonstrators screaming abuse outside their place of religious study and succour. Anonymous also has sought to make profane advanced teachings, which may seem meaningless or bizarre out of context, and this is equivalent to the disclosure of material from the Freemasons, or even Aboriginal sacred lore. They haven't done it for reasoned and tempered debate but instead to be maximally offensive. Their actions are contrary to human rights.

History

The Senators will undoubtedly be aware that this issue of charities has been raised before and extensively reviewed, and dropped. If these matters are to be raised again, all participants of the former inquiry should be notified. A good summary by the Department of Parliamentary Services: <http://www.aph.gov.au/library/pubs/bd/2003-04/04bd164.pdf>

Charities

Since the time of Queen Elizabeth 1st, the definition of charity has included “the advancement of religion”. Religion is seen to be a common good. The popular mind may reduce charity to merely providing for people's physical needs, and it seems that a public benefit test does just that. This Bill is therefore the most blatant attack on religious freedom in Australia's modern history.

*(1) The regulations must formulate a test (to be known as the **public benefit test**) against which the aims and activities of an entity may be assessed.*

The Senator wants to hand over to the Minister, not the Parliament, the right to gazette without debate changes to law which are not even specified.

*(2) The public benefit test must include the following key principles:
(a) there must be an identifiable benefit arising from the aims and activities of an entity;*

In Australia, Fullagar J of the High Court stated:

There is a subjective element in the term as used non-technically, which is absent when it is used technically. The characteristic of a charitable act or purpose in this sense is that it possesses a certain moral quality. This is so although that quality is extremely vague and difficult to define, and even if it be true that common usage has narrowed the scope of the term by reference to relief of poverty. On the other hand, when we ask whether an act or purpose is charitable in the technical sense, the test to be applied is wholly objective. The whole question is whether the act or purpose itself falls within a particular class which we say is to be defined by reference to the statute of Elizabeth.

Salvation Army (Victoria) Property Trust v Fern Tree Gully Corporation (1952) 85 CLR 159 at p. 184. As quoted in the above cited summary of the review of charitable status.

Clearly the Church of Scientology deals with spiritual matters, but it quantifies these by testing for IQ and personality improvements before and after blocks of individually tailored spiritual consultation. Additionally it looks for an acceptable success story of personal benefit as one progresses through levels or matters are reviewed until improvement occurs in abundance. Day in day out millions have been helped, tens of thousands of successes of Australians, even from our dissenters in better days, could be produced. But this is for the Church and its adherents. It is not for the Government to pass judgments on religions and their benefits. It is not for Parliament to pass special discriminatory laws with such an obvious objective from the Senator. Freedom of religion means freedom of religion. As the Judge said in his case: the question is if “the act or purpose itself falls within a particular class”, thus broadly by class of act or purpose, not by judgment or prejudice on an individual basis. To pass this Bill would be to undermine 400 years of legal precedent.

(b) the benefit must be balanced against any detriment or harm;

Somebody is to make value judgements. It is quite an extraordinary proposition, suitable for Communist China where only religions approved by the Government are allowed.

(c) the benefit must be to the public or a significant section of the public, and not merely to individuals with a material connection to the entity.

Again this is redundant, if a religious purpose is a charitable purpose. This clause could also affect educational institutions if value judgements are made. The issue of the Church of Scientology's funding arrangements was discussed by (former Senator) Murphy in our 1983 High Court case which defined religion and was unanimous in our favour by five judges in three separate opinions. His Honour recognised

the issue of commercialism was common to all religions and did not disqualify the claim to religion. Clearly funds must be used to forward the religion. Averaged out over 35 years I have spent less on Scientology than many people spend on alcohol and tobacco, and yet I have reached a high level of initiation. A covert way to attack religion is to attack its funding. Under this rule, because the Pope lives in a luxurious palace with priceless artworks, the Catholic Church would be disqualified.

(3) The public benefit test may contain provisions relating to the manner in which the test is to be applied to the aims and activities of an entity, as well as ancillary and incidental provisions.

Again this is a marvellous piece of McCarthyism from the Senator, passing unspecified powers to officials. It is also to be wondered what the consequences would be for Greenpeace and other activist organisations.

Jesus and Senator Xenophon

“While Jesus was in Bethany in the home of a man known as Simon the Leper, a woman came to him with an alabaster jar of very expensive perfume, which she poured on his head as he was reclining at the table.

When the disciples saw this, they were indignant. "Why this waste?" they asked. "This perfume could have been sold at a high price and the money given to the poor."

Aware of this, Jesus said to them, "Why are you bothering this woman? She has done a beautiful thing to me. The poor you will always have with you, but you will not always have me." Gospel of Matthew Chapter 26: 6-11

Senator Xenophon would like to tax Jesus.

The way ahead

As a Scientologist like many others I pay tax yet mostly do not use public services choosing Scientology. Effectively I pay double, to support a public system and a private religious body which provides for my needs, with everything from spiritual healing to marriage guidance.

The Committee would do a service if it were to extend personal tax deductions for religious contributions. Why should a profane, if admirable, group such as Greenpeace be deductible for donations over \$2 when a Church is not even though a religious purpose is a charitable purpose? http://www.greenpeace.org/australia/resources/faqs/about-greenpeace#abt_gp_q5

The activities of Anonymous show the need for moral direction in society. The Government must look to the diversity of the religions in Australia to provide this leadership.

Law works best when kept to simple principles. We look to the wisdom of Queen Elizabeth for the definition of a charity. We don't use the Tax Act for social control.