



BibleLeague[®]
INTERNATIONAL

The Bible League Incorporated ABN: 33 748 615 042
PO Box 714 Penrith NSW 2751 Freecall: 1800 800 937
Tel: 02 4731 6599 Fax: 02 4731 3799
Email: info@bibleleague.com.au www.bibleleague.com.au

2 August, 2011

Manager
Philanthropy and Exemptions Unit
Personal and Retirement Income Division
The Treasury
Langton Crescent
PARKES ACT 2600

Dear Sir / Madam,

SUBMISSION – EXPOSURE DRAFT – ‘IN AUSTRALIA’ SPECIAL CONDITIONS FOR TAX COCESSIONS

This submission is in respect of the Exposure Draft of the *Tax Laws Amendment (2011 Miscellaneous Measures) Bill 2011*, which restates the ‘in Australia’ special conditions for tax concession entities under the Taxation Laws Amendment Bill (No.4) 1997 and Taxation Laws Amendment Bill (No.7) 1997.

While I appreciate Treasury’s thinking in this matter, I believe that a literal enforcement of the interpretation of the ‘in Australia’ special conditions as set out in the *Exposure Draft document* may have profound and unintended adverse consequences for not-for-profit charities which have been faithfully serving the Australian community for many decades.

The Bible League Incorporated (registered in New South Wales) is an organisation that has been resident in Australia since the early 1970s. Currently Bible League is 1] an endorse charitable entity and income tax exempt under Subdivision 50-B of the *Income Tax Assessment Act 1997* and 2] a member of The Australian Evangelical Alliance (Missions Interlink). By virtue of its membership to Missions Interlink, Bible League is also deemed to be a ‘prescribed organisation’ under the Income Tax Regulations 1997 – Regulation 50.50.02 and income tax exempt under paragraph 50.50(d).

Bible League does not conduct any commercial activities that would normally be assessed for income tax and is registered as a charity for fundraising purposes.

The Bible League Inc. (in Australia) serves the Australian Christian community by providing Christian resources and training to churches around the world that do not have the means or know how to adequately serve their local communities. Through our partnership with other Bible League entities from other countries, The Bible League Inc. (Australia) is able to support churches in 50 countries from all regions of the world.


Like many other Australian based organisations who support developing countries through the provision of humanitarian and religious services, Bible League is concerned that the future growth and stability of developing nations will be seriously disadvantaged, should our current level of

support be reduced through the strict interpretation of these 'in Australia' conditions and the imposition of income tax.

I therefore respectfully request that Treasury continue to support Bible League and other like not-for-profit charity organisations, with ongoing income tax exemption status.

Would you also please advise me as to how Treasury will confirm or otherwise, the ongoing income tax exempt status of our organisation?

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Grahame Smith', with a large, sweeping flourish extending to the left.

Grahame Smith
Chief Executive Officer
The Bible League Incorporated