

**AMNESTY  
INTERNATIONAL**



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The Treasury  
Langton Crescent  
PARKES ACT 2600

Via email: [NFPReform@treasury.gov.au](mailto:NFPReform@treasury.gov.au)

Dear Sir/Madam,

**RE: Submission by Amnesty International Australia in relation to the Exposure Draft – ‘In Australia’ Special Conditions for Tax Concession**

Amnesty International Australia (“AI Australia”) makes the following submission in relation to the 4 July 2011 Exposure Draft of the *Tax Laws Amendment (2011 Miscellaneous Measures) Bill (No. 1) 2011: tax exempt body “in Australia” requirements particularly in relation to Deductive Gift Recipient Status*.

AI Australia is a public company limited by guarantee in Australia. We are independent from Amnesty International Limited (‘AIL’), based in the United Kingdom; however we are part of the international movement of Amnesty International. AI Australia is specifically named in the Income Tax Assessment Act 1997 (‘ITAA’) under subdivision 30-45.

At the time of granting DGR, an examination of AI Australia’s objects and activities was conducted, and subsequently in 2010 when the objects were updated. AI Australia’s objects include an object to provide financial contributions to AIL.

AI Australia’s activities are principally carried out in Australia, consistent with our objects, as AI Australia educates and raises awareness of human rights abuses in Australia and around the world. However, many of the human rights issues occur outside of Australia so it appears that this would fail the proposed ‘solely in Australia’ test proposed in the new section 30-18(1)(c). In addition, AIA’s financial contributions to AIL in support of the international movement are also made consistently with our objects, but again, this appears to fail to satisfy the proposed new section 30-18(3). The financial contributions are required as part of the permission to be part of the AI ‘group’ and would not be considered ‘donations’.

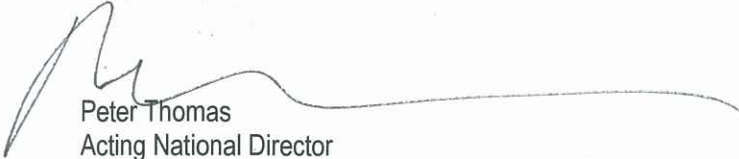
Organisations, like AI Australia, specifically listed in the ITAA have been examined and granted DGR status without having to meet “in Australia” requirements of the current ITAA. These organisations have already been found to meet the requirements of the Government for DGR status. The amended requirements ought not to be applied to organisations specifically listed which have been determined to be accorded DGR status.

There is significant value in allowing organisations such as AI Australia to continue to promote human rights both here in Australia and elsewhere in the world and this has been accepted by the Government. Organisations such as AI Australia are obliged to conform to the objects in their constitutions as well as those of their respective international movements.

AI Australia submits that the legislation ought to allow specifically named organisations, such as AI Australia, to continue to carry out their objects. AI Australia is able to demonstrate that its financial contributions outside of Australia are only to AIL. The international movement of Amnesty International has rigorous accountability requirements and it would be completely inconsistent with AIL's objectives to support any form of terrorism or organised crime.

Please contact me if we can be of further assistance.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'Peter Thomas', with a long horizontal flourish extending to the right.

Peter Thomas  
Acting National Director  
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