



*– adding to your ministry*

*Our Ref: NEH:ah X:\Internal\ACNC\20120511 In Aus. final .doc*

8 May 2012

[fpreform@treasury.gov.au](mailto:fpreform@treasury.gov.au)

Manager  
Philanthropy and Exemptions Unit  
The Treasury  
Langton Crescent  
PARKES ACT 2600

Dear Sir/Madam

**Re: Restating and Standardising the Special Conditions for Tax Concession Entities –  
“In Australia” tests and other matters.**

On behalf of the several Western Australian Christian denominations and also the independent Churches who are signatories to this letter, (see attached letters of authority), Add-Ministry Inc. presents our united comments regarding the revised draft “In Australia” legislation.

Add-Ministry Inc. exists to help equip and inform the charitable sector and because it shares the concerns now expressed it has been requested to coordinate this submission. Our involvement as an organisation is across the whole spectrum of the charitable sector including a large number of churches and also many charities that do not have a religious identity.

In this submission we speak for the –

- Apostolic Church Australia,
- Australian Christian Churches (formerly Assemblies of God in WA),
- Baptist Churches of Western Australia,
- Catholic Archdiocese of Perth,
- C3 Church Australia (formerly Christian City Churches),
- Churches of Christ in WA Inc.,
- Church of the Foursquare Gospel,
- Churchlands Christian Fellowship Inc.
- Faith Community Church Inc.
- Indonesian Family Church Inc.
- IPHC Ministries (Australia) Pty Ltd,
- Perth Christian Life Centre
- Riverview Church
- Uniting Church in Australia Synod of WA.
- Victory Life Centre and associated Churches,

- Westminster Presbyterian Churches of WA.
- This submission has the support of the Anglican Diocese of Perth who however will also be a party to a submission by the Anglican Church at a national level.

This submission is not only on behalf of the denominations that are signatories but also on behalf of over 830 member churches, which represent significantly in excess of 150,000 regular worshippers. All of these Christian communities are actively involved in charitable and philanthropic activities both within Australia and beyond its shores, motivated by their Christian religious values and commitment.

It is worth noting that the Christian Churches in Australia provide the highest volunteer input in the whole of society, extending into most areas of secular not-for-profit activity. The collective religious and community activities of the churches include the participation of a much wider group within the community through our youth, seniors and specific philanthropic activities.

In our initial submission on the “In Australia” tests forwarded to your office on 10 August 2011, we expressed our significant concerns regarding issues of principle and regarding matters of detail. We understand that similar representations have been made to Government by a substantial number of other charitable institutions and interested parties around Australia. **We express appreciation for the substantial redrafting of the proposals, which identify a recognition that many of our serious concerns have been heeded.** Nevertheless there remain some matters in the newly-drafted documents that are of concern to us. These matters are addressed below: -

1. It is our submission that there is a broad philosophical issue which needs to be addressed at the outset. One of the rationales provided for reforming the special conditions for tax concession entities is to “ensure that any tax concessional money stays within the exempt entity framework and gets used principally in Australia for the broad benefit of Australians, and is not being passed on through entities and then spent overseas outside of the authorised categories.” (Para. 1.42)

Firstly, if this is a major issue, we are of the view that Treasury ought to provide an indication of this. Secondly, in our view this is a narrow view of altruistic social engagement and we are not convinced that it would be shared by all Australians. Certainly the denominations, churches and individuals we represent would object. Christian social concern is not limited by national boundaries.

**We would encourage Treasury and the Government to rethink this policy rhetoric.**

2. In your explanatory material “Restating and Standardising the Special Conditions for Tax Concession Entities” you go to some lengths to express concern that the High Court of Australia came to a different conclusion to the Commissioner of Taxation in respect to Word Investments. However at least some of the statements in the section commencing at 1.7 “Income Tax Exempt Entities” can be viewed differently to the statements made by you. It is our understanding of the High Court decision that they found Word Investments were acting consistently with its Objects and that other institutions who benefited from their support also acted consistently with their own Objects, which were all charitable. We also understand that income distributions from Word Investments were to entities that were Australian income tax exempt charities operating within Australia. In consequence we do not consider the heavy emphasis on “In Australia” as demonstrated even by these modified proposals are warranted.
3. Section 30-18 (3) has minor drafting errors. We suggest that in line 2 you add “it needs to” after “recipient”, and also delete “into account” in line 4.

The sub-clause places restrictions that we suggest are not appropriate or intended in some instances as they may limit the proper application of DGR resources in certain circumstances. Consider the following possible scenarios: –

- a. A Necessitous Circumstances Fund established under Item 4.1.3 of Division 30 where a disabled person requires expensive specialist medical treatment only available at an overseas medical facility. The Fund needs to pay medical expenses to the overseas entity that represent most of the

resources of the Fund, possibly income and also accumulated capital. This represents an application that may not be compliant with sub-section (1) (b) or (c) in a particular financial year although the Fund is established in Australia, operates for the benefit of an Australian resident, and in most other years complies with the requirements.

- b. A small Scholarship Fund established under Item 2.1.13 to provide support for post-graduate theological students studying at an accredited university requires research that can only be carried out in Germany. (Germany is recognised as one of the key countries for theological research in the world.) Fees need to be paid to a German University and an allowance for local expenses, which needs to be paid to the awardee into a German bank account. The overseas payments represent the major part of the income of the Fund in a specific financial year.

In both instances the Fund presently complies with the specific provisions of Division 30.

**We argue that provision needs to be made in Section 30-18 to allow for such special instances where they comply with the normal obligations of their DGR endorsement without needing to be committed to extensive tracing obligations as currently seems to be the intent of the sub-section.**

4. Proposed Section 50-50(2)(c) replaces one of the current conditions for income tax exempt entities - that they must incur their expenditure principally in Australia. The new requirement is that they must “operate principally in Australia”. We understand that the rationale behind this is to enable a more holistic analysis of the entity’s operations. However the benefit of the current test is that it is more objective. The proposed test is subjective and therefore is more open to uncertainty. Given that the income tax legislation imports a duty on endorsed entities to tell the Commissioner if they cease to be entitled to endorsement (s.426-45 of the *Taxation Administration Act 1953* (Cth)), it is imperative that organisations have clarity about how this test will be administered.
5. Section 50-50 (4) requires an entity that has charitable endorsement and which provides a gift to another entity, which is not income tax exempt, and then the charity itself must, in some way, satisfy itself that the money has been used in accordance with the “In Australia” tests of Section 50-50 (2). It is difficult to establish just how the charitable entity is to satisfy the provisions of the Sub-Section It creates significant uncertainty as to how the initial charity can follow the money to enable the provisions of the Sub-Section to be satisfied. It is particularly problematic and impractical to require the charity to trace through more than one entity. **We request that the Sub-Section be expanded to provide an appropriate practical methodology to enable compliance with the Sub-Section.** We anticipate that this “tracing” requirement will only add to the compliance costs of income tax exempt entities.

**Our comments on tracing apply equally to the analogous provision for DGRs – proposed subsection 30-18(3).**

6. We note that Section 50-50 (5) provides that money received by the initial endorsed charity as a gift is excluded from the obligations of the “In Australia” tests of Section 50-50 (2). This provides some significant relief regarding Sub-Section 4 but it leaves the core question of ‘tracing’ still far from clear.

Furthermore proposed subsection 50(5) applies to disregard government grants and deductible gifts only if the entity complies with the conditions (if any) prescribed in the regulations. Much could turn on whether conditions are prescribed and if so what they are. Many faith-based organisations including the ones involved in making this submission, do charitable work outside of Australia as an extension of their convictions to help those in need both near and far. If this activity of churches and other ministries were curbed by the imposition of conditions in this context, they would be significantly affected. We are also placed in the difficult position of being asked to comment on the legislation, when the effect of this provision could be seriously affected by regulations which we have not had an opportunity to see or comment on.

As the term “entity” includes an individual (Section 960-100), it would appear that a gift by a sponsoring church to a serving missionary in an overseas country would, in these circumstances, be exempt, as the church’s main income source is from non-deductible gifts. However, an endorsed charitable trust, which derives its substantial income from investments, would be subject to the tracing obligations as the donation to the serving missionary is not from gift income. If the purpose of the gift was to provide the missionary with the financial resources to return to Australia for a recreational break only or for health purposes, it would seem that the gift by the charitable trust would be traced overseas so that the fund would risk losing its endorsement. **We suggest this is an unintended consequence of the provisions and ask for the matter to be reviewed.**

7. New Section 50-51 (2)(c) requires a Prescribed Institution that is a foreign resident to be exempt from “Foreign Income Tax” in its resident countries. We note that the wording of the new Sub-Section is clearer than the wording of the present Section 50-50 (c). However the reference to “*foreign income tax*” does not in our view, go far enough. Section 770-15 gives some clarity to the meaning of “*foreign income tax*” and extends it to taxation that is subject to a specific international tax agreement. However the problem is that Australia does not have international tax agreements with a number of Third World countries, – being countries where there are substantial needs for benevolent and charitable support. We also note that the granting of the Prescribed Institution power is now to be clearly identified as a policy decision granted in “exceptional circumstances”, thus more clearly identifying the procedure already being followed. **Therefore we ask that the legislation be further modified to provide a discretionary power to extend the Prescribed Institution foreign resident provisions to allow prescription for a country that is not subject to an international tax agreement to be included.**
  
8. In the Explanatory Memorandum at 1.44 and 1.45 there is a statement saying that, “*entities prescribed in the regulations or listed in the regulations prior to the commencement of these measures will be ‘grandfathered’*”. This appears to state that a current prescribed entity will retain its prescribed status irrespective of any issues arising from the change in the law. However we cannot see evidence of such assurance in the actual Draft Bill, and we are only guessing at what is meant by the term “grandfathered”. Many Christian religious churches and ministries have “missions arms” which are prescribed in the regulations. If the government intends to limit the operations of these organisations, or to limit the ability for new mission agencies to be prescribed, this would be of great concern to Australian Christian churches. **We request this matter be appropriately addressed in the legislation, and that the Government indicate its policy intent in this context.**
  
9. With regard to the new “not-for-profit entity” definition we note that proposed subsection 995-1(b)(i) provides an exception for distributions to members that are not-for-profit entities “with a similar purpose”. Our submission is that the requirement for the not-for-profit to have a similar purpose is overly limiting. Why should a charitable institution be prevented from making a distribution to its income tax exempt parent body (or vice versa)? As long as the distribution is made by the first entity in furtherance of its purpose, it should not be restricted in the manner proposed. If the distribution exhibits a failure by the first entity to pursue its purpose then we suggest that the fault is with the governance of the organisation, and that the remedy does not lie in amending the income tax legislation but strengthening governance frameworks (which we understand is the subject of a separate consultation process).

We commend our proposals to you.

Yours sincerely



**N E HARDING**  
Chairman Add-Ministry Inc.



**apostolicchurcheustralia**

**national administration office**

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victoria 3083 australia

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ABN 24 004 350 798

Add-Ministry Incorporated  
Locked Bag 5  
Bayswater WA 6933

Attention Mr Noel Harding

Dear Noel, .

**Submission re: Restating and Standardising the Special Conditions for Tax  
Concession Entities –  
“In Australia” tests and other matters.**

The Apostolic Church Australia Limited hereby authorises Add-Ministry Incorporated to lodge its letter of 8<sup>th</sup> May, 2012 concerning **Restating and Standardising the Special Conditions for Tax Concession Entities – “In Australia” tests and other matters**, on behalf of ACAL and others.

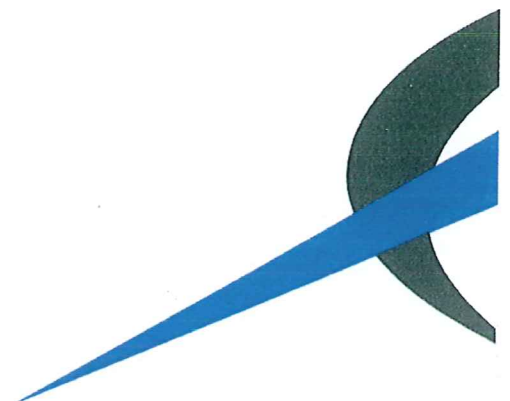
Having been involved in the development of this submission we are satisfied that it is in accord with the position of the Apostolic Church in regard to these matters.

The Apostolic Church confirms that it is responsible for 100 local churches throughout the nation and has not made any other formal submission on this matter.

Yours faithfully,

Timothy W. Jack  
National Leader

10<sup>th</sup> May, 2012





11<sup>th</sup> May 2012,

Noel Harding

Chairman

ADD-MINISTRY INC

Dear Noel,

C3 Church Australia authorises Add-Ministry Inc. to make representations to the Federal Government through its Treasury, Philanthropy and Exemptions Unit in respect to restating and standardising the special conditions for tax concession entities.

We have reviewed the submissions prepared by Add-Ministry Inc. and are in accord with the detailed submissions made.

Yours faithfully,

Dr. Gordon Moore

NATIONAL DIRECTOR  
C3 Church Australia



May 10, 2012

Noel Harding  
Add-Ministry  
Locked Bag 5  
BAYSWATER WA 6933

Dear Noel,

**Endorsement by Assemblies of God WA Conference Inc (Australian Christian Churches WA) to Add ministry Inc to make Representations to the Federal Government – “In Australia” Tests and Other Matters**

I refer to your latest submission dated May 8, 2012, regarding the submission of the Discussion Paper on Relating and Standardising the Special Conditions for Tax Concession Entities – “In Australia” Test and Other Matters.

I confirm that Assemblies of God WA Conference Inc (Australian Christian Churches WA) authorizes Add-Ministry Inc to make representations to the Federal Government on our behalf in respect to the above submissions.

Following review of the submission prepared by Add-Ministry Inc, we support the detailed comments within the submission.

Please don't hesitate to contact me if you have any queries.

Kind regards

Sarena Lucas  
State Ministerial Officer

Australian  
CHRISTIAN CHURCHES

**Assemblies of God in Western Australia**

ABN: 84 907 613 303

email: accwastateoffice@gmail.com - www.accwa.org.au  
100 Star Street, Carlisle WA 6101 Ph: (08) 9472 0589



Mr Noel Harding  
Add-Ministry  
Locked Bag 5  
BAYSWATER WA 6933

7<sup>th</sup> May 2012

Dear Noel

Re: The Proposed In Australia Changes.

The Baptist Union of Western Australia strongly supports the submission of May 2012 prepared by Add Ministry on behalf of Church groups in Western Australia.

We also welcome the unanimous support that this submission demonstrates of the Western Australian religious community.

Yours Sincerely

A handwritten signature in blue ink, appearing to read "Terry Hicks", is written over a blue rectangular background.

Terry Hicks  
Business Manager

**Building healthy churches**

21 Rowe Avenue, Rivervale WA 6103  
PO Box 57, Burswood WA 6100  
Phone: +61 8 6313 6300  
Fax: +61 8 9470 1713  
Email: [admin@baptistwa.asn.au](mailto:admin@baptistwa.asn.au)  
Web: [www.baptistwa.asn.au](http://www.baptistwa.asn.au)





The Archdiocese of Perth  
ARCHDIOCESAN FINANCE OFFICE  
61 Fitzgerald Street, Northbridge, Western Australia 6003

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Postal Address:  
GPO Box M962, Perth, Western Australia 6843  
Tel: (08) 9427 0300 Fax: (08) 9427 0379

10 May 2012

Mr Noel Harding  
Add-Ministry Inc  
Locked Bag 5  
Bayswater WA 6933

Dear Noel

Re: Revised Draft 2012 "In Australia" legislation

The Roman Catholic Archbishop of Perth authorises Add-Ministry Inc. to represent the Catholic Church in relation to the revised draft 2012 "In Australia" legislation as per your letter dated 8 May 2012.

We support the comments outlined in the submission prepared by Add-Ministry Inc.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Gordon Cornelius', written over a horizontal line.

Gordon Cornelius  
Chief Financial Officer



# CHURCHES OF CHRIST IN WESTERN AUSTRALIA INC.

Monday, 7 May 2012

**TO WHOM IT MAY CONCERN**

**PROPOSED IN AUSTRALIA LEGISLATION**

This letter authorises Add-Ministry to represent Churches of Christ in Western Australia Inc in the matter of the proposed In Australia Legislation

We have specific concerns, and support the detail of the comments supplied in the Add-Ministry submission entitled *Restating and Standardising the Special Conditions for Tax Concession Entities – "In Australia" tests and other matters*, dated 8 May 2012.

Yours sincerely

Jim Longbottom  
Executive Officer

# CHURCHLANDS

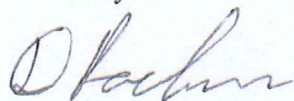
8 May 2012

Mr Noel Harding  
Chairman,  
Add-Ministry Inc.  
Locked Bag 5  
BAYSWATER WA 6933

Dear Noel

Churchlands Christian Fellowship gives their wholehearted support to the submission by Add-Ministry Inc. to the Treasury on the Discussion Paper "Restating and Standardising the Special Conditions for the Tax-Concession Entities". We join with other members of the Christian community in Western Australia in this very important matter.

Yours faithfully



Dave Raeburn  
for Norm King  
Administrator

Churchlands Christian Fellowship Inc. ABN 79 611 979 744

PO Box 640, Balcatta 6914 Western Australia

p +618 6241 2700

w [www.churchlands.org.au](http://www.churchlands.org.au)

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e [reception@churchlands.org.au](mailto:reception@churchlands.org.au)

THE SOUTHERN CROSS  
ASSOCIATION OF CHURCHES



*"not by might, nor by power, but by my spirit," says the LORD Almighty  
- Zechariah 4:6*

## **Faith Community Church**

10th May 2012

Add-Ministry Inc.  
Locked Bag 5  
BAYSWATER,  
WA 6933

Dear Mr. Noel Harding,

**Re: Restating and Standardising the Special Conditions for Tax  
Concession Entities-"In Australia" tests and other matters**

On behalf of Faith Community Church Inc, I am pleased to authorise Add-Ministry Inc to include our church in the above-captioned representation to the Federal Government through its relevant unit.

We have reviewed the submissions prepared by Add-Ministry Inc. and are in accord with the detailed submissions made.

Thank you,

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Cheng Lai LIM', written over a horizontal line.

Ps. Cheng Lai LIM  
Elder.



Church of the

# Foursquare Gospel

PO Box 294 Beechboro WA 6063

T.(08) 9377 5990

F.(08) 9377 5990

E.foursquareoffice@foursquarewa.org

www.foursquarewa.org

10 May 2012

Mr Noel Harding  
Add-Ministry Inc  
Locked Bag 5  
BAYSWATER WA 6933

Dear Noel

**RE: Restating and Standardising the Special Conditions for Tax Concession Entities –  
“In Australia” tests and other matters.**

The Church of the Foursquare Gospel in Australia Inc authorises Add-Ministry Inc to be our representative to the Federal Government regarding the above mentioned matter.

We give our full support to the submission by Add-Ministry Inc and Noel Harding’s detailed comments in his response.

Yours sincerely

**Ashley Van Wyk**  
**Supervisor**





INDONESIAN FAMILY CHURCH  
P.O. BOX. 784  
APPLECROSS W.A. 6153

Perth, 08 May 2012

Add-Ministry Inc.  
Attn. Noel Harding  
Locked Bag 5  
Bayswater WA 6933

**Re: Restating and Standardising the Special Conditions for Tax Concession Entities -  
"In Australia" tests and other matters**

Indonesian Family Church authorises Add-Ministry Inc. to make representations to the Federal Government through the Treasury Philanthropy and Exemptions Unit and the ACNC Implementation Task Force in respect to Charitable Fundraising Regulation Reform.

We have reviewed the submissions prepared by Add-Ministry and are in accord with the detailed submissions made.

Yours faithfully,

Megawati  
Secretary

Consequently,  
you are no longer  
foreigner  
and aliens, but  
fellow citizens  
with  
God's people  
and members  
of God's  
house hold  
(Ephesians 2:19)

**INDONESIAN FAMILY CHURCH INC.**  
(Affiliated with Church of Christ WA)  
3/45 Murray Street PERTH 6000



10<sup>th</sup> May 2012

**Add-ministry Inc.  
Attention: Noel Harding  
Locked Bag 5  
BAYSWATER 6933**

Dear Noel,

**Re: Submission**

IPHC Ministries (Australia) Pty Ltd hereby authorises Add-Ministry Inc. to make representations on our behalf in regards to "Restating and Standardising the Special Conditions for Tax Concession Entities." We have reviewed the submissions prepared by Add-Ministry and are in accord with the detailed submissions made therein.

Should you wish to discuss in any way, please do not hesitate to contact me on 0411 259 656 or [chris.friend@bigpond.com](mailto:chris.friend@bigpond.com).

Sincerely,

A handwritten signature in black ink, appearing to read 'Chris Friend', is written over the typed name.

Ps Chris Friend  
National Leader

IPHC Ministries (Australia) Pty Ltd  
ACN 085 894 757  
Suite G12/39 Helena Street Midland  
PO Box 5089 Centrepoint Midland WA 6056  
[www.iphc.org](http://www.iphc.org)



Noel Harding  
Chairman  
Add Ministry Inc  
Locked Bag 5  
Bayswater WA 6933

9 May 2012

Dear Noel

**Re: Restating and Standardising the Special Conditions for Tax Concession Entities –  
“In Australia” tests and other matters**

Please accept this letter as thanks for all the hard work you have done in preparing this document.

We have reviewed the submission prepared by Add Ministry Inc and are in accord with the detailed submission made

God Bless

Doug Patching  
Business Manager  
Perth Christian Life Centre



8 May 2012

Mr Noel Harding

Add-Ministry Inc

Locked Bag 5

Bayswater WA 6933

By Email: [Noel.Harding@hardings.org.au](mailto:Noel.Harding@hardings.org.au)

Dear Noel

**Endorsement by Riverview Church Inc to Add-Ministry Inc to make Representations to the Federal Government – “In Australia” Tests and Other Matters**

I refer to your submission letter dated 8 May 2012 regarding the submission on the Discussion Paper on Restating and Standardising the Special Conditions for Tax Concession Entities – “In Australia” Test and Other Matters.

Please accept this letter as confirmation that Riverview Church Inc authorizes Add-Ministry Inc to make representations to the Federal Government on our behalf in respect to the above submission.

We have reviewed the submission prepared by Add-Ministry Inc and we support the detailed comments made within the submission.

Should you have any queries, please contact me on (08) 9416 0000.

Regards,

Mrs Dorcas White

General Manager

Riverview Church Inc

*laugh learn love live*

riverView  
C H U R C H

BURSWOOD . JOONDALUP . COCKBURN CENTRAL 1 Thorogood Street Burswood Western Australia 6100 PO Box 524 Victoria Park WA 6979  
T +61 8 9416 0000 F +61 8 9416 0007 email@riverviewchurch.com.au [www.riverviewchurch.com](http://www.riverviewchurch.com) Riverview Church Inc ABN 95 982 458 691  
Initiatives : riverview children's foundation : riverview community services : riverview leadership college : riverview media : regent college



Uniting Church in Australia  
Western Australia

The Uniting Church Centre  
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t 1300 736 692  
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e ucc@wa.uca.org.au  
ABN 66 428 151 531

7 May 2012

Noel Harding  
Add-Ministry Inc  
Locked Bag 5  
Bayswater WA 6933

Dear Noel

**Restating and Standardising the Special Conditions for Tax Concession Entities –  
“In Australia” tests and other matters**

We refer to the letter dated 8 May 2012 from the Add-Ministry Inc to the Treasury – *Our Ref:NEH:ahX:\Internal\ACNC\20120430 'In Australia' Draft 2.doc* and confirm that Add-Ministry represents the Uniting Church in Australia on the submission on Charitable Fund-raising Regulation Reform and the Uniting Church in Australia agrees with the submission.

Whilst the Uniting Church in Australia will be of a party to a submission by the Uniting Church at a national level, we support and affirm the work of Noel Harding on behalf of the Churches and listed in Add-Ministry submission.

Yours sincerely

  
Robert V Locke  
Associate General Secretary – Resources



2 May 2012

Add-Ministry Inc.  
Locked Bag 5  
BAYSWATER WA 6933  
Attention Mr. Noel Harding

Sir,

**REF.: RESTATING AND STANDARDISING THE SPECIAL  
CONDITIONS FOR TAX CONCESSION ENTITIES – “IN  
AUSTRALIA” TESTS AND OTHER MATTERS:  
SUBMISSION ON BEHALF OF CHRISTIAN CHURCHES IN  
WESTERN AUSTRALIA**

I am making this declaration on behalf of Victory Life Centre Incorporated ABN. 55 230 472 293. (Victory Life Centre)

This entity is the overarching entity for the following subsidiary entities:

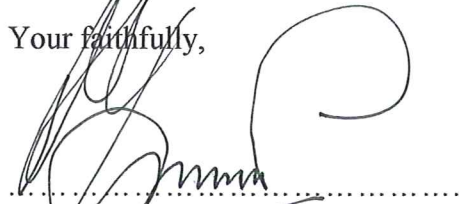
- Victory Life Community Services Inc. ABN. 71 595 544 058;
- Victory Life International Bible Training Centre Inc. ABN. 46 422 028 898;
- Victory Life International Inc. ABN 26 293 682 263; and
- Margaret Court Television Inc. ABN. 44 816 131 642.

On behalf of and with the authority of the Board of Victory Life Centre Incorporated ABN. 55 230 472 203 and its associated entities, I hereby authorise Add-Ministry Inc. to make representations to the Federal Government through the Treasury Philanthropy and Exemptions Unit and the ACNC Task Force in the respect of “The revised draft Tax Law Amendment(2012 Measures No. 4) Bill 2012: Tax exempt body “In Australia” Requirements”.

We have reviewed the submissions prepared by Add-Ministry Inc. and are in accord with the detailed submissions.

We were considering making a separate submission ourselves but with the unseemly short consultation period we are prevented from completing our submission in time.

Your faithfully,

A handwritten signature in black ink, appearing to read 'Robert Leslie Greaves', written over a horizontal dotted line. The signature is fluid and cursive, with a large loop at the end.

*Robert Leslie Greaves*

Secretary

Victory Life Centre Incorporated and Associated Entities

WESTMINSTER PRESBYTERIAN CHURCH -  
PRESBYTERY OF WESTERN AUSTRALIA INC.

9 May 2012

Philanthropy Unit  
Dept of the Treasury  
Canberra ACT 2600

Dear Sir or Madam

**Restating and Standardising the Special Conditions for Tax Concessions  
Entities - "In Australia" tests and other matters**

The Westminster Presbyterian Church - Presbytery of Western Australia Inc (**WPCWA**)  
has reviewed the submissions prepared by Add-Ministry on the above matters.

WPCWA hereby confirms that it agrees with and adopts those submissions as its own.

Yours faithfully



Steve Heathcote  
Clerk

## Noel Harding

---

**From:** Ann Witt <[awitt@perth.anglican.org](mailto:awitt@perth.anglican.org)>  
**Sent:** Tuesday, 8 May 2012 11:19 AM  
**To:** Noel Harding  
**Cc:** Richard Kelaart  
**Subject:** RE: 2012 In Australia draft letter

Hi Noel

We would be happy for you to include the following sentence in the 2012 In Australia submission.

“This submission has the support of the Anglican Diocese of Perth who however may also be a party to a submission by the Anglican Church at a national level.”.

Warm Regards

Ann

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Ann Witt  
Director of Finance  
Anglican Diocese of Perth  
GPO Box W2067, PERTH WA 6846

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Tel: (08) 9325 7455  
Fax: (08) 9221 4118  
[awitt@perth.anglican.org](mailto:awitt@perth.anglican.org)

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**From:** Noel Harding [<mailto:Noel.Harding@hardings.org.au>]  
**Sent:** Monday, 7 May 2012 9:43 AM  
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**Subject:** 2012 In Australia draft letter

Hi everyone,

Here is what I anticipate will be the final draft of the letter to be sent to Treasury. The Solicitor at Moores legal has, as you will see, added extra value and I confirm I am personally comfortable with her additions. I have left the changes in red for the moment to enable you to see clearly what has been added.

I have spoken with her per phone and we have exchanged comments by email on Friday and Saturday and this is the final agreed version early this morning. The only other changes were two sentences which were in the original draft that she convinced me didn't add to the arguments, and may have distracted from the key point, in original para's 1 and 3.