



2nd May 2013

Manager
Philanthropy and Exemptions Unit
Indirect Philanthropy and Resource Tax Division
The Treasury
Langton Crescent
PARKES ACT 2600

Via email: charities@treasury.gov.au

Submission in relation to the Exposure Draft –Charities Bill 2013

The Conservation Council of WA is the peak environment body for Western Australia and represents 100 member groups. Our organization is structured very similar to the Conservation Council of South Australia who has submitted a lengthy submission regarding the Exposure Draft Bill.

We have similar concerns about tax charity issues in our own right and for the groups we are representing.

The submission from Conservation Council of South Australia deals with three substantial areas, namely:

- The goal and framing of the Draft;
- The potential constraint on charities' advocacy where political parties or candidates are involved; and
- The consideration of detriment and public benefit.

They have made four simple recommendations, which we support, to address the concerns on these issues, namely:

1. That the words "and urban" be included in s11(1)(j) so that it reads:
 - i. (j) the purpose of advancing the natural or urban environment;

2. The Charities Bill 2013 should be amended to remove the confusion between purposes and activities. This could be done by the amendment of s5(b)(ii) by changing it to be additional (rather than alternative) to s5(b)(i) and to state:
 - i. All activities are in furtherance or in aid of the charitable purpose or purposes.

3. The Explanatory Memorandum should be amended to reflect the change above and to categorically state, as per TR 2011/4 that seeking to persuade members of the public to vote for or against particular candidates or parties in an election, or distributing material designed to underpin a party political campaign may not affect charitable status if they are simply a means of effecting a charitable purpose.

4. The consideration of possible detriment in s6(3)(b) should either be removed or qualified. If it is to remain, it needs to be clear that the public benefit test will only be failed where the detriment is so serious that it far outweighs the public benefit and the detriment is not an inevitable result of the charitable purpose.

The Conservation Council of WA thank you for your attention to this submission and we would be happy to answer any questions or provide further comment on any issue raised here.

Kind regards,

A handwritten signature in black ink, appearing to read 'Susan Liddicoat', with a period at the end.

Susan Liddicoat
Manager Operations

