



The Grammar Schools of Queensland  
Association Inc.

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

By email: [charities@treasury.gov.au](mailto:charities@treasury.gov.au)

Dear Sir/Madam

**A statutory definition of charity**

This submission is made on behalf of the Grammar Schools Association in Qld, on behalf of the 8 Queensland Grammar Schools, formed under the *Grammar Schools Act, 1975* (the “Act”).

In relation to the draft ‘Bill for an Act to define charity and charitable purpose, and for related purposes’, we note that the definition of “charity” in s.5 of the Bill excludes in sub-paragraph (d), amongst other things, an entity that is a “government entity”. In other words a “government entity” would not be a charity notwithstanding that it fell within one of the charitable categories set out in s.11.

We note that the definition of “government entity” in s.4(b) extends to entities which are “established under a law by a State...” AND are “of a kind prescribed”. As the Boards of Trustees of each of the Queensland Grammar Schools are incorporated bodies under the *Grammar Schools Act 1975*, with 4 of the 7 trustees appointed by the Minister for Education, Training and Employment in Queensland, we are greatly concerned that the 8 Queensland Grammar Schools could unintentionally be caught by this definition of “government entity” if not expressly addressed by a prescription made under s.4(2). The consequences for the 8 Queensland Grammar Schools, which are presently regarded as charities for taxation purposes, would be dire if they are not specifically taken into account in the formulation of a prescription under s.4(2). We submit that if this is not addressed, and the grammar schools are carved out of the definition of charity because they are regarded as “government entities”, then they and their fee-paying families would be put at a disadvantage to all of their competitor independent schools throughout Australia.

We would be happy to speak to this submission further.

Yours sincerely

Ms Elizabeth Jameson  
**Chair**  
**Grammar Schools Association**