

SUBMISSION OF THE RETURNED & SERVICE LEAGUE OF AUSTRALIA (VICTORIAN BRANCH) INCORPORATED (RSL VICTORIA)

This Submission is made by RSL Victoria on its own behalf and on behalf of its RSL Sub-Branches (Sub-Branches) in Victoria. RSL Victoria is the parent body of the Returned & Services League of Australia Limited in Victoria. RSL Victoria is the principal organization in Victoria representing the interests of veterans and their dependants. That RSL Victoria was formed in 1916 as a branch of the RSL and many of its Sub-Branches were formed after the First World War.

STRUCTURE:

RSL Victoria has a State Branch and 296 Sub-Branches. The Sub-Branches range from small Sub-Branches that meet monthly and do not have their own premises up to larger Sub-Branches that occupy substantial premises and carry out related hospitality and gaming activities which provide income to enable those Sub-Branches to carry out the RSL Objects. There are 63 Sub-Branches that carry out substantial commercial activities including operation of hospitality and gaming activities.

The Objects of the Sub-Branches in Victoria have been accepted by the Australian Taxation Office (ATO) as charitable, and since 2003 as a result of lengthy negotiations between the ATO and RSL Victoria acting on behalf of its Sub-Branches. All Sub-Branches in Victoria have held the charitable status of Income Tax Exempt Charities and since 2005, held the status of Taxation Charitable Concession (TCC). *The Patriotic Funds operated for and on behalf of the Sub-Branches pursuant to the provisions of the Veterans Act also have the TCC status.*

The Patriotic Funds referred to above are Patriotic Funds pursuant to the provisions of the Victorian Act known as the *Veterans Act 2006*. In almost all cases each Sub-Branch has two *Patriotic Funds that are attached to the Sub-Branch. These Patriotic Funds are known as a Building Patriotic Fund and a Welfare Patriotic Fund, which in each case are established separate funds and exist for the benefit of the particular Sub-Branch.*

The assets of a Sub-Branch Building Patriotic Fund include the land and buildings that are occupied by the Sub-Branch together with fixtures and fittings and most of the chattels within the Sub-Branch. That is the position as to Sub-Branches that carry on commercial trading activity as well as the more traditional form of small Sub-Branches. Save and except for a few Sub-Branches, the land and buildings contained in the Building Patriotic Fund are

registered by RSL Victoria and they are the Trustee of the appropriate Fund. In the case of the Welfare Patriotic Fund, they contain moneys that have been raised by the Sub-Branch and its supporters for the purpose of providing directly for ex-servicemen and their dependants. RSL Victoria is the Trustee of all such funds.

The Funds are registered pursuant to Part IV of the *Veterans Act 2006*.

The major public fundraising activity that is carried out by RSL Victoria and its Sub-Bran­ches relates to the conduct of two appeals each year. The Anzac Day appeal conducted shortly before and on Anzac Day, and The Remembrance Day appeal, which is conducted shortly before and on Remembrance Day. The whole of those monies raised, in the case of both appeals, are applied by the RSL either through RSL Victoria's General Appeals Patriotic Funds Trust or through the Welfare Patriotic Fund accounts of the relevant Sub-Bran­ches. In relation to such appeals, in excess of 90% of the amount raised, is applied to the Object of the appeals being the support and welfare of veterans, ex-servicemen and their dependants. The public appeals conducted referred to above are exempted pursuant to Section 53(1) of the *Fundraising Act Victoria* which provides an exemption from appeals for Patriotic purposes.

SUBMISSION PURSUANT TO CONSULTATION QUESTION 2.5

It is submitted that it is appropriate in the circumstances that that exemption contained in Section 53(1) of the *Fundraising Act* apply to any Australian Government Charitable Fundraising Regulation. Accordingly RSL Victoria submits that the fundraising activities of the RSL that are covered by the provisions of the *Veterans Act* should be exempt from any Australian Government Legislation in the same way that such activities have an exemption pursuant to the *Victorian Fundraising Act*.

RSL Victoria notes:

1. That fundraising for Patriotic purposes have for a long period of time been exempt from fundraising legislation in Victoria, and during the whole of that period there has been no suggestion that Patriotic fundraising conducted by RSL Victoria and its Sub-Bran­ches has been conducted other than a proper manner.
2. That the Patriotic Funds of the Victorian Branch and of the Sub-Bran­ches are closely supervised by the Director of Consumer Affairs pursuant to Part IV of the *Veterans Act*. The Act provides for the filing of annual audited accounts in relation to each Patriotic Fund in Victoria. The degree of supervision is substantial and greater than the degree of supervision that is imposed pursuant to the *Fundraising Act*.

RSL Victoria does not want to make a Submission as to any other consultation questions in the Discussion Paper.



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