



The Uniting Church in Australia
QUEENSLAND SYNOD

Tax Deductible Gift Recipient Reform Opportunities

Response to Discussion Paper
The Uniting Church in Australia, Queensland Synod
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ucaqld.com.au

P: 1300 822 753 P: 07 3377 9777
GPO Box 674 Brisbane QLD 4001

Uniting in Christ
acting with love
living with hope
witnessing in faith
working for justice

The Uniting Church Centre
60 Bayliss St Auchenflower QLD 4066

The Uniting Church in Australia Property Trust (Q.) ARBN: 142 498 780



About the Uniting Church in Australia, Queensland Synod

The Uniting Church in Australia is the third largest Christian denomination in Australia. In Queensland, the Uniting Church is engaged with around 250 congregations and a number of schools, university colleges and community services including [UnitingCare Queensland](#) and [Wesley Mission Queensland](#). The Uniting Church in Queensland is committed to: Uniting in Christ; acting with love, living with hope, witnessing in faith and working for justice.

Reduction in complexity and red tape

The Uniting Church in Australia, Queensland Synod (UCAQ) is generally supportive of the proposed initiatives that seek to promote transparency and reduce the present delays and complexities associated with obtaining Deductible Gift Recipient (DGR) status.

The UCAQ is generally supportive of the introduction of an appropriate framework e.g. rolling review, to ensure an entity continues to satisfy the necessary criteria to retain the DGR status. Such a framework must be proportionate, reasonable and avoid the imposition of unnecessary and onerous requirements that may detract from achieving the underlying purposes of the organisation. The benefits obtained from reducing the present 'red tape' should not be outweighed by the introduction of new regulation and 'red tape'.

The UCAQ is generally supportive of the proposal that DGRs must be registered with the Australian Charities and Not-for-profits Commission (ACNC). The transition period and associated support of the ACNC to help existing DGR organisations apply for charity status must permit adequate flexibility to allow for the various sizes and capabilities of entities.

School Building Funds

In the event all DGRs need to register with the ACNC, one category of DGR that warrants special consideration is the School Building Fund (SBF). If an SBF is being operated by an entity that is already registered with the ACNC, the SBF itself should not also be required to register. Any reporting can be facilitated through the main entity. This is a sensible approach that would avoid unnecessary and costly duplication.

Public funds

The UCAQ is generally supportive of discontinuing the requirement to maintain a Public Fund, and the associated burdens.

Activities and advocacy

The UCAQ does not support the proposed emphasis on 'activities' as opposed to 'purpose'. An organisation should remain unfettered in determining which activities best achieve its purpose at a particular point in time. It follows that the UCAQ does not support any proposal to mandate where certain funds should be directed (as recommended in para 73) or what advocacy activities are undertaken (as recommended in para 75). If all DGRs are to register with the ACNC, then the UCAQ holds the view that the ACNC's current regulatory regime would suffice. Any further governance or regulation would be unnecessary and burdensome.

Rev Heather den Houting
General secretary
Uniting Church in Australia, Queensland Synod