Principal Adviser Individuals and Indirect Tax Division The Treasury Langton Crescent PARKES ACT 2600

Dear Sir,

I would like to offer the following comments on the ACNC Review.

As you would be aware, the ACNC, introduced in 2012, was targeted for abolition in 2014 following the election of the then Abbott government. Obviously this action did not proceed.

Unfortunately, in my view, the terms of reference for this review are directed at examining the effectiveness of the ACNC legislation rather than the effectiveness of the commission itself.

The third objective of the principal act is "to promote the reduction of unnecessary regulatory obligations on the Australian not-for-profit sector".

In the case of my organization the opposite is true. I believe that the ACNC imposes an additional unnecessary overhead (which was not a requirement prior to the introduction of the ACNC) and for no obvious benefit whatsoever.

I fail to see how NFP organisations, particularly faith-based/religious organisations, gain any benefit at all by having to comply with this additional Government impost.

Regards,

Lester Steen Treasurer Meadowlands Church of the Nazarene 68 Meadowlands Road Carina Qld 4152 ABN 24411099141