

John McLaren

Chairman

Rotary Australia World Community Service Ltd

Level 3, 43 Hunter Street, Parramatta NSW 2150
PO Box 3168, Parramatta NSW 2124
Ph: +61 2 8833 8317
E: info@rawcs.com.au
www.rawcs.org.au

26 Rocklands Drive
Tiwi NT 0810
Ph: +61 8 8999 1316
Mob: 0401 116 720
E: john.mclaren@nt.gov.au



NFP Sector Tax Concession Working Group Secretariate

The Treasury

Langton Crescent

PARKES ACT 2600

Dear Sir

Rotary Australia World Community Service Limited (RAWCS) is a Public Benevolent Institution which operates an Overseas Aid Fund to provide humanitarian aid in developing countries. The aid is provided by Australian Rotary Clubs and Rotarians. RAWCS is a mutual, not-for-profit entity, which utilizes the taxation exemptions provisions to encourage donations and support for this work which is so vital to countries in our region and elsewhere.

RAWCS has an ongoing interest in expanding its work and in particular is keen to make comment in relation to the following:

Testamentary Giving

RAWCS supports a broadening of the testamentary giving provisions to encourage donors to make provision for future assistance.

Clearing House

Our Volunteer teams carry out humanitarian work around the globe. Locally we collect surplus furniture, goods and equipment to redeploy overseas and we facilitate extensive ante-malaria bednetting throughout our region.

RAWCS opposes the 'Clearing House' concept as it considers this will create an unnecessary cost impost and will impede the fundraising work the organisation already undertakes.

Increasing the threshold for a deductible gift from \$2 to \$25

RAWCS is opposed to this proposal as we believe that it discourages the development of philanthropy. We believe the support of school children and other small donors is a vital part of encouraging people to donate and we are opposed to any moves to increase this threshold.

Anti-avoidance rules

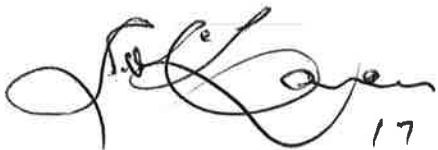
RAWCS has a particular problem in relation to some of the current integrity and anti-avoidance rules.

Volunteers undertaking humanitarian aid projects in approved countries, making a contribution to the Overseas Aid Fund corresponding to the cost of their travel, accommodation and incidentals are currently not entitled to tax deductibility for their donation. Whereas, anyone making a similar donation to the Overseas Aid Fund and not undertaking any voluntary overseas service is entitled to tax deductibility.

Given that our volunteers go to some of the most inaccessible places to undertake work in anything but comfortable conditions, this anomaly is not only disadvantaging the volunteers but it is wrong.

RAWCS currently runs over 350 projects around the world and we are keen to ensure that our hardworking volunteers are appropriately recognized and not disadvantaged.

Yours sincerely



17.12.12

John McLaren

Chairman