

**Consultation**

*Tax concessions for the not-for-profit sector*

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**Are you submitting on behalf of your Company**

*Yes*

**Do you want your submission to be confidential**

*No*

**Accessibility Statement****Submission files****Support files****Submission text**

*Under the Australian Tax Office's definition of Charitable purpose the following list is included:*

*the relief of poverty, sickness or the needs of the aged*

*the advancement of education*

*the advancement of religion*

*the provision of child care services on a non-profit basis*

*other purposes beneficial to the community.*

*Advancement of religion is not a charitable activity, and the definition of a charity should be changed to reflect this. Religious organisations should have to show evidence of charitable (non-proselytising) activity, to be eligible for any tax exemption and only the proportion of an organisations work that is deemed charitable should be tax exempt.*

*Recommendation 14 from the Report of the Inquiry into the Definition of Charities and Related Organisations should be ignored and overturned: That the definition of religion be based on the principles established in the Scientology case, namely: belief in a supernatural Being, Thing or Principle; and acceptance and observance of canons of conduct in order to give effect to that belief.*

*How are the two concepts above charitable and worthy of millions of dollars of tax exemptions? Australian laws should not be based on the untestable and highly improbable notion of the supernatural.*

*Advancement of religion is not a charitable activity and should be removed from the definition.*

*Thank you.  
Greg Plier  
Peninsula Atheists.*