

**AMNESTY  
INTERNATIONAL**



AMNESTY INTERNATIONAL AUSTRALIA

ABN 64 002 806 233

Street address:

Postal address:

1/79 Myrtle Street

Locked bag 23

Chippendale

Broadway

NSW 2008

NSW 2007

T: (+612) 83967626

F: (02) 83967677

E: [kwood@amnesty.org.au](mailto:kwood@amnesty.org.au)

W: [www.amnesty.org.au](http://www.amnesty.org.au)

**3 May 2013**

The Manager  
Philanthropy and Exemptions Unit  
Indirect Philanthropy and Resource Tax Division  
The Treasury  
Langton Crescent  
PARKES ACT 2600

**By email:** [charities@treasury.gov.au](mailto:charities@treasury.gov.au)

Dear Sir/Madam,

**AMNESTY INTERNATIONAL AUSTRALIA'S SUBMISSION ON A STATUTORY DEFINITION OF 'CHARITY'**

Thank you for the opportunity to provide our comments in relation to the *Charities Bill 2013 (the Bill)* and the *Explanatory Materials*. Amnesty International Australia (AIA) is part of a worldwide, non-partisan movement whose purpose is to promote and protect the human rights of all people, everywhere. We have over 280,000 supporters in Australia and more than three million globally.

Amnesty International Australia welcomes the Bill. It has long been the view of our organisation that human rights protection and promotion is a charitable purpose. We further believe that work for human rights is necessarily for the public benefit. The common law and legislation have not been in step with contemporary developments to the charitable landscape until now.

The Bill comprehensively defines a number of purposes as being charitable. This ensures that there is greater certainty for the public and the sector itself about what amounts to charitable purposes beyond the historical recognition of health, poverty, education and religion. In addition, greater clarity provides guidance for the newly created Australian Charities and Not-for-profit Commission (ACNC) which will assist its role in reducing duplications in compliance as well as achieving public transparency and trust in the sector.

In particular we commend the inclusion of an expanded list of charitable purposes as set out section 11 of the Bill – not only the specific reference to 'promoting or protecting human rights' but also references to other categories of contemporary charitable activities such as 'promoting reconciliation, mutual respect and tolerance between groups of individuals that are in Australia' and 'purposes advancing the natural environment'.

We also welcome the inclusion of the recognition that advocacy in relation to a charitable purpose which seeks to change government law, policy or practice should not deprive an organisation of its charitable status, as recognised by the High Court in *Aid/Watch Incorporated v Federal Commissioner of Taxation*

(2010) 241 CLR 539. We further welcome the clarity provided in the Note to section 10 of the Bill that '[a]ctivities are not contrary to public policy merely because they are contrary to government policy'.

We look forward to the Bill's prompt passage into law.

Yours sincerely



Katie Wood  
Legal and Governance Manager  
Amnesty International Australia  
Level 1, 79 Myrtle Street  
Chippendale NSW 2008  
T: 02 83967626  
E: [katie.wood@amnesty.org.au](mailto:katie.wood@amnesty.org.au)