



Atheist Foundation of Australia Inc Established 1970

Submission to Consultation Paper, - A Definition of Charity -

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Introduction:

The Atheist Foundation of Australia considers the 'advancement of religion' is no longer appropriate as a head of charity. The Foundation considers that the 17th Century historical justification of the advancement of a religion is now an anomaly in the Australian taxation system. It allows religion a tax-exempt status that can no longer be justified. The idea that religion itself has a 'public benefit' cannot be reconciled to the place of religion in contemporary Australia.

Charitable Status:

The four heads of charity were confirmed in the 1891 Privy Council *Pemsel* case.

They are:

1. The relief of poverty;
2. The advancement of education;
3. The advancement of religion;
4. Other purposes beneficial to the community.

These heads of charity derive from the Preamble to the 1601 *Statute of Charitable Uses* also known as the *Statute of Elizabeth*. The 1891 *Pemsel* case reconfirmed these heads of charity.

Contemporary Society and the Advancement of Religion

In his *Losing My Religion: Unbelief in Australia* Bishop Tom Frame laments that, 'Unless there is a turnaround in the fortunes of community organisations, by 2025 the Christian Church will be a marginal player in Australia life with a few surviving remnants.' He argues Christian affiliation is projected to drop below 50 per cent by 2030 and that 'Australia will witness the abandonment of many local parish churches'¹.

The AFA considers that Bishop Frame's analysis is too optimistic. Hundreds of churches have already closed and been sold off, there has been a mass exodus of those attending church, particularly children, and religion generally has been on a historical slide ever since the first census. The growth in non-Christian religions has not been sufficient to compensate for these losses.

In 2006 the census found 64 per cent of Australians identifying as Christian. However, as recently as 22 November 2011 *The Age* reported² that a survey by a Christian organisation with an indicative sample of 1094 Australians found that only '40 per cent of Australians consider themselves as Christian compared with the 2006 census response of 64 per cent.'

The survey found Australians find big problems with churches:

- abuse by clergy, 91 per cent concerned;
- hypocrisy and judging others, 88 per cent concerned;
- religious wars, 83 per cent concerned;
- issues regarding the churches and money, 87 per cent concerned.

On this last concern, Perkins and Gomez calculated in 2009 that the gross cost of the advancement of religion to Australian taxpayers was around \$30B.³

Notwithstanding the public benefits of the welfare organisations which churches run, the Atheist Foundation believes it is inappropriate and inequitable for governments to use taxpayers' money to fund religion itself as a form of charity.

This is especially so considered in the light of the well-regarded evidence comparing social indicators such as murder, rape and other forms of violence, between western societies that are mainly secular, and those that are mainly religious. Gregory S Paul found mainly religious societies more dysfunctional, especially in relation to women's rights.⁴

Conclusion

Clearly, current research is finding that the notion that religion itself has a 'public benefit' is no longer applicable on any scale, if ever that was the case. Furthermore, as a point of

principle, religion, or any belief system, is better understood as a private matter not a public benefit.

What is particularly inequitable about the current taxpayer subsidy of religion through its charitable, tax-exempt status, is that an increasing number of taxpayers who do not identify with a religion are being asked to subsidise organisations with which they have little or no sympathy.

Laws, regulations and concepts about charitable status sourced from a culture which has changed dramatically in the last four hundred years, should be the subject of law reform, not continuation, in the face of facts that disallow the reasoning for them.

In the name of fairness and reason, the 'advancement of religion' must be removed as a head of charity.

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¹ T. Frame, *Losing My Religion: Unbelief in Australia*, UNSW Press, 2009, pp 298-99. -

² B. Zwartz, 'Spirituality's fine by us but there's little faith in religion', *The Age*, 22 November 2011. -

³ J. Perkins & F. Gomez, 'Taxes and subsidies: the cost of 'advancing religion'', *Australian Humanist*, No. 93, - Autumn 2009. -

⁴ G. S. Paul 'Cross-National Correlations of Quantifiable Societal Health with Popular Religiosity and Secularism in - the Prosperous Democracies, <http://moses.creighton.edu/jrs/2005/2005-11.html>. -