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Mr Chris Leggett
Philanthropy and Exemptions Unit
Personal and Retirement Income Division
The Treasury
Langton Crescent
Parkes ACT 2600

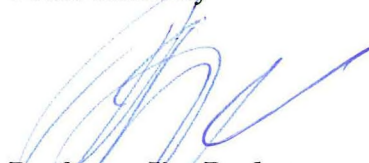
Dear Mr Leggett

Thank you for the opportunity to comment on issues in the Australian Government's consultation paper "A Definition of Charity". I appreciate the Government's intention to provide a clear framework for public and regulatory agencies for recognising entities as charitable.

You will be aware that public universities in Australia operate as not-for-profit institutions and are endorsed as charitable institutions with accompanying tax concessions. These concessions play an important part in enabling us to fulfil our charter in the advancement of education. With the Government's introduction of a deregulated student market in 2012 and beyond, and the adoption of ambitious targets for higher education, universities are undertaking innovative partnerships with a number of providers including in the for-profit sector. These partnerships relate directly to our teaching, learning and research mission.

I appreciate that the Government is not necessarily seeking to reclassify entities that are currently endorsed as charities. However, in codifying the definition of charity, and in the adoption of associated reform measures such as the targeting of not-for-profit tax concessions, I ask that the definition of charities and the activities of a university *vis a vis* any amendments to the *Income Tax Assessment Act 1997* should not result in university activity being unnecessarily taxed. In addition, in the development of a statutory definition of "charity", I believe that the range of activities that a university may undertake in exercising its functions should be incorporated appropriately so that there are no inadvertent negative consequences for the higher education sector.

Yours sincerely



Professor Jim Barber
Vice Chancellor and CEO
University of New England