



**Denmark
Environment
Centre Inc**

EDUCATION • RESEARCH • ADVOCACY

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The Manager
Philanthropy & Exemptions Unit
The Treasury
Langton Cr
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Submission on 'A Definition of Charity' consultation paper, October 2011

Dear Sir/Madam

The Denmark Environment Centre Inc (the Centre) is pleased to make the following submission on the above matter.

- 1 Under the proposed Australian Charities and Not-for-profits Commission (ACNC), to be established next July (s1.1.2/32), existing charitable bodies will be automatically 'transitioned'. As noted the commission will, over time and subject to the final form of the new Definition, review all charities (s2.3.3).
 - (a) Will such reviews be conducted in conjunction / consultation with, and/or input from other agencies, such as the ATO etc?
 - (b) The paper does not discuss whether the new Definition will replace existing definitions in all other jurisdictions.
- 2 The ACNC may review Public Benefit provisions. If the ACNC adopts the Public Benefit definition contained within the UK model (Appendix A) how might this affect the present status of Australian charities?
- 3 'Advancement' and 'prevention' (s2.2/125) are normally interpreted as having opposite meanings. How will this apparent oxymoron be resolved?
- 4 The Centre recommends that the second-last dotpoint under s2.2/124, p20 (environment...) be amended in line with the UK model, to include protection and improvement. Thus: "the advancement of protecting and/or improving the natural environment".
- 5 The Canadian model (p42) is commendable for allowing a small amount of political activity, provided it is subordinate to charity's purpose.
- 6 particularly as a mechanism for implementing 4 above – provided that it does not result in additional, costly compliance reporting to the ATO.

Yours faithfully

Secretary