Manager Philanthropy and Exemptions Unit Personal and Retirement Income Division The Treasury Langton Crescent PARKES ACT 2600

Dear Sir / Madam

EXPOSURE DRAFT – EXTENDING GIFT DEDUCTABILITY TO VOLUNTEER FIRE BRIGADES

The Emergency Services Associations Management Committee (ESAMC) is a coalition of the State Emergency Services Volunteers Association of WA (Inc), the Emergency Services Volunteers Association (Inc) and the Association of Volunteer Bush Fire Brigades of WA (Inc). These Associations represent a range of volunteer emergency service entities located throughout Western Australia which provide fire fighting, rescue and emergency services delivered through 810 brigades/units.

It is disappointing that the period for consultation has been so short, providing limited opportunity for the Associations to consult widely with the large number of brigades they represent and for stakeholders to discuss the implications.

The ESAMC has however examined the Exposure Draft and Explanatory Material, and consulted with both the Fire and Emergency Services Authority of Western Australia (FESA) and the individual Associations.

The opportunity for volunteer emergency service Brigades and Units to be eligible as Deductible Gift Recipients is considered a positive development. The option for the Brigades/Units to establish their own public fund is strongly supported. The brigades/units are currently autonomous in managing the fundraising and financial arrangements that are additional to the funding received directly from FESA or the Emergency Services Levy, and many entities have expressed a desire to retain this independence. The majority of brigades/units have well established committees that would likely have the capacity to manage a public fund to meet the accountability requirements. Until details are released on the level of administrative burden and there is an opportunity to consult widely with brigades and units, the likely level of uptake in establishing a public fund is unknown.

Volunteer House 177 Great Eastern Highway (PO Box 530) BELMONT WA 6894 P: (08) 9478 4933 F: (08) 9478 4933 M: 0427 192 001 E: eo.emergencyservices@bigpond.com However, it is recognised that smaller units or brigades may not have the resources to manage a public fund, or would not receive sufficient donations to warrant the establishment of a fund, and would welcome the ability to utilise a public fund managed by a controlling entity. Therefore the ability for a state government entity, which the Exposure Draft identifies to be FESA in Western Australia, to establish and administer a public fund is supported.

FESA has statutory responsibility for coordinating many fire and emergency brigades/units in Western Australia (Fire and Rescue Service, Volunteer Fire Service and Volunteer Emergency Service). However, whilst FESA does have statutory responsibilities for the administration of the *Bush Fires Act 1954* and provides training and support for bushfire volunteers, the Volunteer Bush Fire Brigades are regulated by this Act by the local governments. The ESAMC therefore seeks clarification whether FESA would be able to receive donations on behalf of Volunteer Bush Fire Brigades in a centralised public donations fund. Under Section 1.22 of the Explanatory Memorandum, local governments do not meet the definition of a "government agency" and therefore could not operate a public fund. The ESAMC regards it imperative that Volunteer Bush Fire Brigades in Western Australia are not disadvantaged by being excluded access from a centralised public fund.

It is recognised that the proposed change in legislation will not immediately impact on the State Emergency Services Units, as they remain classified as a Public Benevolent Institution (PBI) and are endorsed as a Deductible Gift Recipient, but that there may be future implications for these entities. The retention of PBI status by all brigades/units that are currently endorsed as such is supported.

The ESAMC, on behalf of the State Emergency Services Volunteers Association, the Emergency Services Volunteers Association and the Association of Volunteer Bush Fire Brigades, supports the Exposure Draft in principal but seeks amendments (if required) to ensure that Bush Fire Brigades in Western Australia will be able to collect donations through a central DGR fund established by a controlling entity. If consideration is to be given to enabling local governments to establish public funds, further consultation would be required as it is considered that many local governments may not have the capacity or willingness to undertake this on behalf of Bush Fire Brigades. Unless the Bush Fire Brigades had the ability to access the FESA centralised public fund, this would leave many brigades disadvantaged.

Yours faithfully

Annique Gray Executive Officer ESAMC

24 May 2010