



MASTER BUILDERS
A U S T R A L I A

20 January 2012

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

Dear Sir,

Not-for-profit Reviews

The Government's has requested submissions on proposed policy changes affecting the not-for-profit sector. The four areas where submissions are sought are as follows:

- Australian Charities and Not-for-profit Commission: Implementation Design Discussion Paper;
- Australian Charities and Not-for-profit Commission Bill 2012 Exposure Draft legislation and explanatory materials;
- Consultation papers and draft legislation on taxation concession frameworks for not-for-profits; and
- A Definition of Charity Consultation Paper.

Master Builders has provided feedback to Treasury and the Government requesting clarification about the scope of the changes proposed for not-for-profit regulation. We consider it to be unacceptable that there is uncertainty about those entities which will or will not be covered by the new not-for-profit regulator or which will be covered by the new tax rules articulated in the papers for comment.

Master Builders would like to see the matter of scope clarified before further resources are provided to giving feedback to Treasury on the large amount of detail reflected in the current required consultation documents. In particular, as has been emphasised in prior submissions, we believe that clarification of whether industrially registered organisations under the *Fair Work (Registered Organisations) Act 2009* (Cth) will be excluded from the new regime is a matter that will assist a number of organisations determine whether further resources should be allocated to providing additional feedback, inclusive of Master Builders.

Yours sincerely,

Richard Calver
Acting Chief Executive Officer