



The Manager
Philanthropy and Exemptions Unit
Division the Treasury
Langton Crescent
PARKES
ACT 2600

3 November 2011

Submission on Charitable Definition

Thank you for the opportunity to provide our views on the definition of charity. We take the view that the current definition is in need of review and very much an anachronistic definition, based upon the perceptions and priorities of the past.

Queensland Conservation Council (QCC) has no issue with the inclusion of poverty, education or religion within the definition or the fact that activities should be *for the public benefit*.

However, we do believe that the definition should be expanded to specifically reflect a more contemporary view of what contributes to a public benefit. Clearly, the notion of environmental protection was not explicitly considered as such a contributing activity, when the definition was last reviewed.

QCC would like to suggest that environmental protection is explicitly included. We would support a definition that registered *the advancement of environmental health or protection* as a key charitable activity.

Regards,

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