Dear Treasury,

I make this submission regarding the statutory definition of charity. I believe that the four heads of charity resulting from Pemsel’s case are not all applicable in contemporary Australian society. In particular I believe that public subsidy through the benefit of charitable status to the advancement of religion is not warranted. I object to all non-secular tax exemptions for religious purposes.

With regard to the other activities of religious organisations that provide public benefit through the relief of poverty and other secular public benefits, I believe religious organisations should be afforded the benefit of charity status for their works in those areas but those areas only. This would require separate accounting for any such arms of religious organisations. However, as this division of activities occurs in a number of other secular circumstances as well, this should not be considered onerous.

Thank you for the opportunity to make this submission.

Sincerely,

Alan Rich