

Manager  
Philanthropy and Exemptions Unit  
Indirect Philanthropy and Resource Tax Division  
The Treasury  
Langton Crescent  
PARKES ACT 2600

Dear Sir / Madam,

My submission on the Exposure Draft, Charities Bill 2013 is to do with the definition of and use of the word 'Religion'.

I should like the word 'Religion' to be extended by the word 'Spiritual'. Religion infers 'faith based' pursuit of a higher dwelling organisation; spiritual may infer 'faith based', but there are movements today that bring spiritual insights based on knowledge and not only faith, and these should be recognised as they have an enormous benefit to the public good from their insights. For example, the Waldorf Movement; Bio-dynamic Farming (from 1920) and many other examples.

My request them is to broaden the definition of religion, to include 'spiritual'.

I remain,

Yours sincerely,  
**Milan Telford**