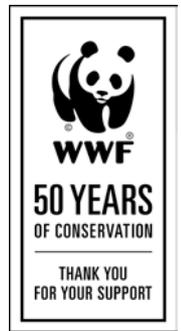




Manager
Philanthropy and Exemptions Unit
The Treasury
Langton Crescent
Parkes
ACT 2600
9th December 2011



Dear Sir/Madam

Re: A Definition of a Charity

Thank you for the opportunity to provide feedback on the important initiative to introduce legislation outlining the definition of a charity in Australia.

WWF-Australia fully supports this initiative as it will enable consistency across a very diverse sector. We also appreciate the consultation process now underway and to be continued when the draft legislation is available.

The attached table addresses our views on the issues raised in the consultation paper which we consider relevant to WWF-Australia. Essentially, WWF-Australia agrees with the proposed changes.

WWF-Australia awaits the release of the draft legislation and comments from others in the Not for Profit sector. We look forward to further consultation with the Government to enable the legislation to be finalised in line with the timetable for the establishment of the Australian Charities and Not-for-profits Commission.

Please contact me on 02 8202 1255 or pmolloy@wwg.org.au should you require any additional information.

Yours Faithfully

Paul Molloy
Chief Financial Officer
World Wide Fund for Nature Australia

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World Wide Fund for Nature Australia
A Definition of Charity Consultation Paper

09 December, 2011

NUMBER	CONSULTATION QUESTIONS	NOTES
1	Are there any issues with amending the 2003 definition to replace the 'dominant purpose' requirement with the requirement that a charity have an exclusive charitable purpose?	No
3	Are any changes required to the Charities Bill 2003 to clarify the meaning of 'public' or 'sufficient section of the general community'?	No
5	Could the term 'for the public benefit' be further clarified, for example, by including additional principles outlined in ruling TR 2011/D2 or as contained in the Scottish, Ireland and Northern Ireland definitions or in the guidance material of the Charities Commission of England and Wales?	Yes by incorporating the England & Wales Definition into the legislation
6	Would the approach taken by England and Wales of relying on the common law and providing guidance on the meaning of public benefit, be preferable on the grounds it provides greater flexibility?	Yes by incorporating the England & Wales Definition into the legislation
7	What are the issues with requiring an existing charity or an entity seeking approval as a charity to demonstrate they are for the public benefit?	None -WWF-Australia agrees with the concept
8	What role should the ACNC have in providing assistance to charities in demonstrating this test, and also in ensuring charities demonstrate their continued meeting of this test?	The ACNC should provide clear guidelines to enable charities to be able to demonstrate how they meet this this test
10	Are there any issues with the requirement that the activities of a charity be in furtherance or in aid of its charitable purpose?	No
11	Should the role of activities in determining an entity's status as a charity be further clarified in the definition?	Yes - further guidelines on non charitable activities and their impact (e.g. on-line stores that are a minor portion of income, or charity fundraising events)
12	Are there any issues with the suggested changes to the Charities Bill 2003 as outlined above to allow charities to engage in political activities?	No - WWF-Australia fully supports this amendment
13	Are there any issues with prohibiting charities from advocating a political party, or supporting or opposing a candidate for political office?	No - WWF-Australia fully supports this amendment
14	Is any further clarification required in the definition on the types of legal entity which can be used to operate a charity?	No
16	Is the list of charitable purposes in the Charities Bill 2003 and the <i>Extension of Charitable Purposes Act 2004</i> an appropriate list of charitable purposes?	Yes
20	Are there any other transitional issues with enacting a statutory definition of charity?	No - WWF-Australia considers the transitional arrangements are workable and supports the introduction of the ACNC

Note - In respect of the other consultation questions WWF-Australia does not express a view