Submission to the Senate Committee on the Tax Laws Amendment (Public Benefit Test) Bill 2010.

I am not in favour of this concept of a Public Benefit Test and believe the concept is flawed for the following reasons:

One of the fundamental pillars of the Australian Constitution is Freedom of Religion.

The Universal Declaration on Human Rights states under Article 18: "Everyone has the right to freedom of thought, conscience and religion".

The church and charity sector have a vital role in helping people to maintain and improve their lives. The idea that membership of a church is not a benefit to the individual or the community must have come from mean spirited individuals who have failed to observe the benefit that church membership brings.

An example of the benefit of church membership was clearly demonstarted when 'World Youth Day" was held in Sydney in July 2008, there were 250,000 young pilgrims, from all over the world celebrating for 5 days. During that time there was one incident reported where some upset occurred that required authorities to be involved. In other words there were 250,000 young people and there was no taking of illegal drugs, no binge drinking, no stabbings and no anti-social behaviour that we see reported in the media on a regular weekend in Sydney. This example demonstrates that people who are guided by their religious beliefs and philosophy are indeed invaluable in our community.

I am opposed to the State becoming more involved in regulating the church and charity sector because the regulatory panel that would have the task of judging what is a 'public benefit' could attract people who are not religious and who are in fact anti-religious and with ill intentions, reek all kinds of difficulties upon churches and charitable organisations.

The system that is already in place to determine charitable status has worked for many, many years and this should not be interfered with, it is not 'broken' and does not need 'fixing'.

Finally, there needs to be an understanding of the value of the church and charity sector as far as the work that is already being done to lift our Australian society up to a more civilized position. We must face the fact that some of our youth are a major problem to the rest of society because they think that it's 'cool' to take all kind of illegal drugs and drink and drive, break the law and be ill mannered and have casual sex - they have no morals. Let's face reality here, we have MAJOR social problems in Australia and it would be a whole lot worse if it weren't for the church and charity sector.

The time of the Senate would be put to much better use if it had a Senate Inquiry into the churches and charties that are getting results in reversing the social decay we are all witnessing right now in Australia with our young people.

I urge the Senate not to vote for a Public Benefit Test and not interfere with the present system .