

Support for a Public Benefit Test

1. Exemptions on income tax ought to be only offered to legitimate charities. Government regulation in the form of a Public Benefit Test would help achieve this.
2. Organisations ought to be required to fully articulate their aims and any recent activities that they assert are of public benefit. These claims ought to be independently reviewed and tested.

For organisations doing more than charity work

3. Large organisations ought only to be tax exempt for the income that is directly related to performing charitable activities.
4. Religious organisations ought to be required to split their charitable activities into a separate financial entity. Their finances ought to be fully auditable so they can be reviewed and tested.

Why treat religious organisations differently

5. Charities focus on charitable activities. Their income and existence is solely for charitable purposes. They are trusted across the community and are non-controversial.
6. Religions are multi-faceted and exist to pursue many aims other than charity. Scientology is merely the notable example. Most elicit membership from childhood and are mutually exclusive with one another.

Why religious organisations shouldn't be exempt from tax

7. The central aims and activities of a religious organisation pronounce their distinct worldview and traditions. Their existence and income is used to pursue those interests, which aren't of public benefit.
8. Promoting religion isn't a charitable activity. Promoting any specific religion isn't of benefit to our pluralistic society.

Final comments

9. A tax exempt status should be a right to be earned. That right should be earned over and above the organisation fitting the definition of "charity" or "religion".
10. Seeking a tax exempt status shouldn't become in any way cost prohibitive for small organisations.
11. This amendment is in line with modern secular democratic values. It isn't anti-religious. It isn't favouring the non-religious over the religious. Nor is it in any way inhibiting the religious from freely practicing their religion.
12. Furthermore the government should work towards withdrawing all financial assistance and legal exemptions on the basis that an organisation is religious.

Thank-you.