

## **To the Senate Inquiry**

arising from the

### **Tax Laws Amendment (Public Benefit Test) Bill 2010**

Submitted on 2 June 2010 by  
David Graham

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I would like to make a supplementary submission to the Senate Committee.

**Summary:** I note that in one submission, it is recommended that the wording of the amendment be changed by replacing “public” with “Community”. I would like to challenge this recommendation.

#### **Public versus Community:**

In common usage, the word “public” may refer to the whole population or part of it, such as a village, or even the homeless in a village. The only thing the public would have in common is their Australian residency. On the other hand while the word “community” would cover “public”, it would also include groups, groups which have a common interest and as such, they could exclude others who are not members. For example some sects have a benefit scheme for its own members, and it could well be argued that they are a community. While having such a benefit scheme is to be applauded, they are really member privileges rather than public benefits, and in my opinion, should not be funded by the Federal Government, which is what tax exemption really is.

**Conclusion:** I recommend that the original wording of the amendment be retained.

Thank you for the opportunity to extend my original submission.

David Graham.