

Submission – QUESTIONS ON NOTICE

Tax Laws Amendment (Public Benefit Test) Bill 2010

Senate Inquiry

Parliament of Australia Senate

Senate Standing Committee on Economics

Thank you for inviting this supplementary submission on notice. Due to time constraints in the hearing, leave was given to supply further written elaboration on questions asked during evidence, which follows:

Should the ease of leaving a group be a criterion in harm assessment?

Yes. Difficulty of leaving a harmful group can be based on the blackmail of separation from family, friends and contacts; and the threat of expulsion to those who keep in contact with the ex member. Also threat of being, by expulsion, barred from receiving salvation or eternal blessing, etc. Public dissent by ex-members can be also stifled by the abusive control of family contact.

That these important policies are not published or emphasised to new members is a deception. Restriction of opportunity to leave by forced detention is also unconscionable if not criminal.

Other criteria recommended for harm assessment or complaint include:

- Requirement of excessive 'donations'
- Restriction of educational freedom of choice
- Punishment of dissent
- Harassment or badgering
- Restriction of access to information
- Denial of appropriate time with family
- Restriction of access to appropriate medical care
- Requirement of excessive work hours
- A diagnosis of 'Post Traumatic Stress Disorder'
- Harassment (of dissenters) through the court system
- Corporal punishments especially of minors
- Complaint of illegal activity without (convictable) evidence
- Coercive mind control practices

Complaints of these or other harms should be invited and collated and appropriate interventions taken upon pattern of complaints.

Is there a mechanism for complaint at this time?

No complaint known to CIFS against a harmful religious body has been acted on in any way without criminal conviction. This is too high a test for any individual complainant to fund, against the tax-exempt resources of a religious body.

Response from ATO as to complaint of harm with no convictions cited?

We have had complaint of abuse by religious bodies lodged with police, the law, parliamentarians, all of whom direct complainants to the courts. There has been no direction to approach the taxation department; although we expect they would also require a conviction to proceed with any action against the tax-exempt status of a religious body, as this is the law.

Elaborate on the thrust of your submission to have 1) independence of tax-exemption treatment 2) complaint resolution mechanism?

CIFS strongly recommends the introduction of a facility to receive complaints against harmful religious bodies. We recommend that these complaints be considered in aggregate as well as individually, and not necessarily on criteria of criminal conviction.

If people are coerced into agreement with harmful practice, by way of 'mind control' or 'systematic coercive persuasion' or similar methods, this must be considered as a component of the harmful policies of the group.

Harmful practice could be addressed within a peer review process and/or 'please explain' process and continued harmful practice or policy should be a criterion for removal of tax-exempt status.

During the Inquiry hearings, the idea of a Charities Commission was floated. CIFS agrees that this would be a good independent open mechanism for addressing complaint and measuring harm and providing transparent financial oversight addressing member/group information asymmetry.

(Can individual bad practice be distinguished from organised abuse?)

CIFS believes there should be a register of complaints and that a pattern of complaint of harm should be grounds for reviewing and even removing tax-exemption. This register could be used to distinguish **the bad practice of a representative** from **the bad policies of an organisation**, by examining the details of a group of complaints in composite.

It is very difficult to define a test for this, though, isn't it?

Looking carefully at patterns of complaint of harm will show the areas of concern. We see the 'test' as an ongoing process of oversight and review.