Submission to the inquiry into the Tax Laws Amendment (Public Benefit Test) Bill 2010.

"My name is Rev Mary Anderson. I am a law abiding Australian citizen. I pay my taxes and I obey the laws of this country. I am a minister of the Church of Scientology and have been giving my service since 1983, a few months prior to Scientology being declared a religion by the High Court of Australia because it meets the criteria for a religion.

The first Church of Scientology was established in 1954 in the U.S. and the second Church was established in New Zealand in 1955. In Melbourne Scientologists grouped together as a religious congregation from the early 1950s onwards. The High Court of Australia decision in 1983 formalised what we have long known and practised. Scientology still meets those criteria today and in all my time at the Church I never heard any parishioner or volunteer suggest that Scientology is not a religion. To say anything other than the truth is malicious and using given freedoms such as parliamentary privilege of our country to harm and malign others. I have unfortunately seen some submissions which have documentable untruths in them and I know because I have known some of these people personally and worked alongside of them previously. This tax review is not an inquiry into any one religion and nor should it be permitted to be.

I would not be still here 27 years on ministering to Scientologists and others if this were not a law abiding organisation which helps people, including myself. My life and work has not all been easy, but I am a much better, smarter and happier person now thanks to Scientology. It is because I know that is the case for many other people and will continue to be so, that I get up in the morning and arrive to volunteer at the Church in Russell Street, Melbourne.

To my knowledge there are no groups taking advantage of an automatic tax exemption and the existing guidelines in place are stringent. The Australian Tax office is far too good to allow such discrepancies and already have established legal requirements. There has to be proof that they are bona fide religions and charities for charitable status to be given. And it is constantly being checked and inspected. We have many laws and regulations and follow these just like everyone else.

Although I would not describe myself as well off financially, I give something to my favourite charities as well as volunteer in my Church. The volunteers at the Church of Scientology in Melbourne have conducted a blood drive every year for many years and donate their drug free blood to the Red cross in the knowledge that it will help someone in need. Charity is not necessarily financial. It aligns with: "Do unto others as you would that they should do to

you": a saying of Christ, but L. Ron Hubbard would agree.

For this reason Scientology volunteers have helped at world and local disaster areas, including Ground Zero, Banda Aceh, Haiti as well as the New South Wales and Black Saturday bushfires in Victoria. They do whatever is needed and appreciation of their efforts is a matter of record, not opinion.

The historical development of Scientology as a religion grew out of L. Ron Hubbard's book Dianetics, published in 1950. As Dianetics was practised over the years, it became apparent that man is a spiritual being who has lived past lives and will again.

Australian religions and charities are a vital part of our community. This includes minority religions. Some have separate bodies established to effect their charitable works in the community. If their tax exemption was withdrawn, this would be counter productive as this would leave them with less funding for their charitable actives. It would be self defeating in terms of any "public benefit."

Every religious group has its disaffected and vocal ex-members. How much credence can be given to their utterances? Professor Lonnie Kliever in his work: "Apostate Testimony" states that "the testimony of apostates, even those with no axe to grind, should not be given credence by courts or media."

When I came into the Church on Melbourne, there were some eight volunteer staff. Today there are around eight times that number and morale is high. This is because those not blinded by prejudice find the Church a good place to be and its activities well worth supporting. We are good honest people trying our best to help others.

To conclude, my recommendation is that the Bill should be opposed, as it is unconstitutional and it should be rejected.

Yours sincerely,

Rev. Mary Anderson