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**Senate Economics
Committee**

4 JUN 2010

The Secretary
Senate Economics Committee
P. O. Box 6100
Parliament House
Canberra
ACT 2600

Dear Sir,

I note the enquiry into Tax Laws Amendment (Public Benefit Test) Bill 2010 and submit the following on behalf of the Apostolic Church Australia, in response to your invitation for public comment.

The means already exist in legislation to assess the extent to which any organisation applying for approval as a deductible gift recipient benefits the wider community. It is the case that organisations that are religious in nature receive no tax payer funded benefit for their religious activity. Any benefit that is derived by religious organisations is granted in respect of non-religious activities which may be educational, medical and/or cultural and are conditional on identifiable benefits being accessed by the community at large.

It would seem that the intent of the Bill is to limit or curtail the extent to which community groups are supported by public funds, particularly when some groups, in particular, are the subject of media interest and community concern. That being so, the means already exist to review and revise the status of organisations whose activities are found to be contrary to the common good. There is, also, a range of remedies available to deal with any individual or group whose actions are deemed to be criminal or illegal.

It might also be that, as an unintended consequence, there is a distinct possibility that benefits now available to Australia's most vulnerable citizens could be reduced or eliminated should the Bill become law.

Therefore, on behalf of the Apostolic Church Australia, on the basis that there are sufficient means to measure the public benefit and deal with illegal or criminal acts, I encourage the Members of the Senate Economics Committee to recommend that the Bill be rejected.

Sincerely,

TIMOTHY W JACK
National Leader

2nd June 2010