

-----Original Message-----

From: Helen O'Neil [<mailto:oneilh@ampag.com.au>]

Sent: Monday, 10 May 2004 5:18 PM

To: Economics, Committee (SEN)

Subject: late submission on tax laws amendment (2204 measures no 1) Bill 2004

The Secretary  
Senate Economics Legislation Committee  
Room SG.64  
Parliament House  
CANBERRA ACT 2600

#### TAX LAWS AMENDMENT (2004 MEASURES NO.1) BILL 2004

Please accept our apologies for the late lodgement of this submission

The Australian Major Performing Arts Group is the umbrella group for 28 companies who produce and present music, drama, dance, opera and circus. It has members in every state. Member companies receive funding through the Major Performing Arts Board of the Australia Council and are deductible gift recipients either through their registration as a charity and/or their listing on the Register of Cultural Organisations. The companies actively seek donations to support their artistic programs, including artist development.

AMPAG has briefed Treasury and the Department of Communications IT and the Arts on its position. The companies welcome the move to allow some minor benefits in return for donations in association with fund raising events. However they find the conditions set out in Schedule Seven to be so highly restrictive as to lead to doubt that it will have the intended effect of encouraging new philanthropic giving.

We would support the Australian Council of Social Service in its submission where it warns of the restrictive nature of two provisions:

- The value of contributions must be over \$250 (which exceeds the cost of many charity dinners);
- The benefit received must be no more than 10% of the contribution or \$100, whichever is less (the 10% threshold is very restrictive).

AMPAG would be delighted to brief Senators on the range and details of fund raising events member companies organise around Australia.

We understand that the Committee's current brief is restricted to the Bill before it. However AMPAG would also draw the Committee's attention to significant problems for charities and ROCO companies who face restrictions on their ability to form a longer term relationship with donors and philanthropists. The prohibition on receiving material benefits makes it difficult to invite patrons and donors into the companies to see the work of the artists and artistic production teams. It also makes it difficult to invite generous

supporters of the arts to see the work of the companies in the theatre or the concert hall.  
AMPAG

would be delighted to brief the Committee and other Senators on the  
the restrictive nature of the current regime which works against encouraging long term  
philanthropic giving in Australia.

Sincerely

Helen O'Neil  
Executive Director  
Australian Major Performing Arts Group  
Suite 3 561 Harris St  
Ultimo NSW 2007

[ampag@ampag.com.au](mailto:ampag@ampag.com.au)

Tel: 02 9333 1662  
Mob: 0417 230 540  
Fax: 02 9333 1678

Mailing Address:  
PO Box 393  
Northbridge NSW 2063