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AIVL Inc - The Australian Injecting & Illicit Drug Users League



Fax

To: Consultation on the Definition of a Charity
Company: The Board of Taxation
Department: The Treasury
Fax Number: (02) 6263 44 71

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30 SEP 2003
BY: MB

FROM: Annie Madden, AIVL

Urgent For Review Please Comment Please Reply Please Recycle

Comments:

Please find enclosed the AIVL submission to the Consultation on the Definition of a Charity.

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AIVL Inc - The Australian Injecting & Illicit Drug Users League

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30 September 2003

Consultation on the Definition of a Charity
The Board of Taxation
c/- The Treasury
Langton Crescent
PARKES ACT 2600



Dear Sir/Madam

SUBMISSION TO THE BOARD OF TAXATION
ON THE DRAFT CHARITIES BILL 2003

The Australian Injecting & Illicit Drug Users League Inc. (AIVL) would like to thank the Board of Taxation for its invitation to make a submission to its current *Consultation on the Definition of a Charity*. As a respondent to the Board's *Inquiry into the Definition of Charities and Related Organisations* in 2001, AIVL welcomes this opportunity to participate in this consultation process.

AIVL is the peak national organisation representing people who use illicit drugs in Australia. This representation is conducted through AIVL's state and territory member organisations. AIVL is a peer-based organisation which supports the right of people who use or have used illicit drugs to form their own organisations and to conduct peer education and self-advocacy in order to reduce drug related harm amongst individuals and the broader community.

One of the primary aims of AIVL as an organisation is to prevent and reduce the transmission of blood borne viruses amongst people who inject illicit drugs such as Hepatitis B and C and HIV/AIDS and to ameliorate the negative impact of such conditions amongst those already infected. AIVL takes a non-judgmental approach to drug use and recognises the fundamental role that current and ex drug users must play in addressing problems associated with illicit drug use in society.

AIVL is a supporting organisation named in the submission made by the Alcohol and other Drugs Council of Australia's (ADCA) to this process and also endorses the positions taken in the Australian Council of Social Service (ACOSS) submission. Both submissions cover the issues comprehensively, and we strongly endorse the recommendations of both ADCA and ACOSS regarding advocacy and clause 8 of the proposed Bill.

Information to assist the Board of Taxation is attached.

Yours sincerely

AIVL - Australian Injecting & Illicit Drug Users League Inc.

Annie Madden
Executive Officer

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INFORMATION TO ASSIST THE BOARD**1. What is the name and contact details of your charitable organisation?**

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2. What is the dominant (main) purpose/s of your charitable organisation?

AIVL undertakes extensive consultation with the federal government in the development of policies and national strategies that affect the health and education of illicit drug users and the wider community. AIVL also promotes the advancement of health and education within the community, particularly to prevent and reduce the transmission of blood borne viruses (eg Hepatitis B and C and HIV/AIDS) amongst people who inject illicit drugs, and to ameliorate the negative impact of such conditions amongst those already infected.

3. What are your principle reasons for making a submission on the workability of the Charities Bill 2003?

Like ADCA and ACROSS, AIVL is concerned that clause 8 of the Bill would severely restrict the ability of charitable organisations to perform legitimate advocacy roles on behalf of illicit drug users.

4. Is your organisation currently endorsed with the Australian Taxation Office as an Income Tax Exempt Charity (ITEC)? If yes, do you assess that you would still be entitled to endorsement on the basis of the Charities Bill 2003? If not, why?

AIVL is currently endorsed as an ITEC. We are unsure whether this status would be maintained under the Charities Bill 2003 in its present format, particularly in relation to advocacy.

5. If you are not an endorsed ITEC, are you entitled to exemption from income tax for any other reason? Do you think the Charities Bill 2003 would affect your entitlement to income tax exemption? If you are unsure please explain why.

AIVL is an endorsed ITEC.

6. Would the Charities Bill 2003 impose any additional administrative burden on your charitable organisation? How? What additional compliance costs do you anticipate?

AIVL is unsure as to what additional administrative burden might be imposed by the Bill. It is reasonable, however, to assume that some additional costs would be incurred if there is a requirement to report on advocacy/lobbying work.

7. In your assessment does the Charities Bill 2003 provide the flexibility to ensure the definition can adapt to the changing needs of society?

With the exception of the disqualifying purposes (clause 8), and in line with ADCA's submission, AIVL believes the Bill is sufficiently flexible to adapt to changing needs.

8. If the public benefit test were further strengthened by requiring the dominant purpose of a charitable entity to also be altruistic, would this affect your organisation? If so, how?

AIVL does not believe that a requirement of altruism would greatly affect our organisation.