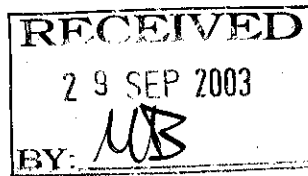


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To the Board of Taxation

Charities Bill [Exposure Draft]

This is a submission made on behalf of the State Heritage Authority of South Australia. It is not asserted that the Authority is a charitable organisation, and consequently the guidance in preparing a submission issued by the Board of Taxation is not entirely apt. The Authority does, however, have a vital interest in ensuring that the items on the State Heritage Register that it administers get the support that any legislation affords, especially any amendments to the Income Tax Assessment Act that will follow the passage of the Charities Bill.

The submission accepts that 'the advancement of culture' is correctly included in the Bill as 'a charitable purpose'. The submission focuses on par 1.77 of the Explanatory Material, which states that the 'advancement of culture', relevantly, includes 'the protection and preservation of national monuments, areas of national interest and national heritage sites and buildings', words taken verbatim from Ch.21 of the Charities Inquiry Report. It is acknowledged that the words 'without limitation' are included, but they do not remove concern that the use of the word 'national' is too restrictive. It would exclude a very substantial number of items on this state's register and possibly all locally listed items, all of which deserve the postulated protection. It is submitted that the answer is not to substitute items listed on the Register of National Estate. It is acknowledged that the Australian Heritage Council Act continues this Register, but it certainly does not



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follow that all the items that this submission focuses on will be included, or stay included, on that Register.

It is not clear why the Charities Inquiry sought to limit the relevant 'protection'. The Committee said at Ch.21 of their Report: 'In the Committee's view, the expression of a nation's identity comes equally through its built heritage as it does through its art and culture.' Attention is drawn to the other dot points under par.1.77. They do not seek to limit the 'advancement of culture' to NATIONAL matters. It is difficult to see why the protection of [say] a country art group or a country drama group should be included in the advancement of culture, but not a town's community hall or its church or its cemetery, which may be equally important to the relevant community, but only listed on the local register.

The Authority has no problem with the proposal that 'the public benefit test' in the Exposure Draft should also require the dominant purpose of a charitable entity to be 'altruistic.'

It is submitted that the advancement of culture should be defined to include, without limitation, 'the protection and preservation of monuments, areas of interest, and heritage sites and buildings that are on the World, a national, a state, a territory or a local register.' It is also submitted that the word 'site' should be widely defined.

Dated the 25th day of September 2003.



R.G. Matheson
Presiding Member
State Heritage Authority of South Australia