

Submission to the Board of Taxation on the Definition of a Charity

Name and Contact details:

This Submission is made on behalf of the Society of Australian Genealogists, 120 Kent Street Sydney NSW 2000. It is prepared on the Society's behalf by the Executive Officer, Heather Garnsey (execofficer@sag.org.au & telephone (02) 9247 3953)

Main purpose of our charitable organisation:

The main purpose of the Society of Australian Genealogists is to promote the study of family history in Australia through education and to provide a repository for the collection of historical and genealogical information. As the leading family history society in Australia, the Society also actively represents all family historians and lobbies government on important issues such as census retention. We also work to ensure the wider dissemination of historical information through publications (such as the early muster and census records of colonial NSW) and the transcription of historical cemeteries (such as Rookwood, Waverley and Camperdown).

The Society was formed in 1932 and is the oldest and largest organisation of its kind in Australia. It currently has 6,500 members throughout the country and works closely with the NSW Association of Family History Societies Inc., the Australasian Federation of Family History Organisations and the History Council of NSW.

Principal reasons for making a submission on the workability of the Charities Bill 2003:

The Society's principal reasons for making a submission on this subject are:

- As a not-for-profit group we rely heavily on fundraising and donations to maintain our important work in the community. The loss of tax-deductible status would severely restrict our ability to attract donors, and this would have a major impact upon our ability to continually upgrade our facilities and to purchase new resources to assist Australians in tracing their family histories.
- Family history is a particularly popular hobby amongst senior Australians, and many of these people are on fixed incomes through pensions or as self-funded retirees. They cannot afford to pay high subscription rates, and as such we must therefore try to cover our operating costs and also expand our resources while keeping subscription rates as affordable as possible. Our subscription income is supplemented by fund-raising and thus our tax-deductible status is particularly important to us.
- Under the terms of the proposed Charities Bill 2003 the Society could be excluded from being defined as a charity because of its role as a spokesperson on behalf of the genealogical and historical community. We believe that we have a duty to ensure the preservation of family, local and social history in Australia and that it is our responsibility on behalf of future generations to ensure that government policy, such as the destruction of the Australian census, is changed. Under the proposed Charities Bill 2003 we could be penalised for this important work we do.

Endorsement with the Australian Taxation Office as an Income Exempt Charity (ITEC) or other income tax exemption:

The Society is not endorsed as an ITEC but is exempt from the payment of income tax.

Would the requirement under the proposed Act that a dominant purpose of a charitable entity was 'altruistic' affect us?

If 'altruism' is defined by the Board of Taxation as being 'a voluntarily assumed obligation towards the wellbeing of others or the community generally' then this may affect the Society's charitable status if this definition is strictly enforced. The Society of Australian Genealogists is not directly involved in social welfare but it serves an important role in providing Australians with the opportunity to investigate their family origins. For example, we assist people who were separated from their natural parents through adoption or fostering and our work with them to establish their true natural identity is extremely important. Similarly we assist individuals involved in research on subjects as diverse as the history of a specific house, school, company or locality. We have regular contact with Chinese, Lebanese and Italian groups who are helping people of those backgrounds find out more about their family origins and we expect this work with multi-cultural groups to expand in the future. The preservation of family, local and social history is integral to our understanding of Australian history.

Heather Garnsey
Executive Officer
Society of Australian Genealogists
30 September 2003