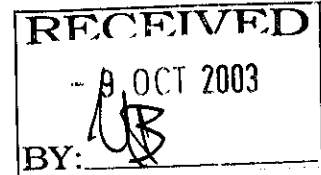


7 October 2003

Reference: Richard d'Apice 31567



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



FAXED
7/10

Dear Sir

Draft Charities Bill 2003

We act for the Catholic Cemeteries Board, the Catholic Cemetery Trust Necropolis, the Catholic Cemetery Trust, Field of Mars (the Board), the Catholic Cemetery Trust, Liverpool and the Catholic Cemetery Trust, North Rocks and have been instructed to make this submission on behalf of our clients.

We understand that an extension of time to 7 October has been granted to the Catholic Church for the lodgment of its submission. Our clients have been privy to the development of that submission, which we understand has now been lodged with you and it has only now become possible for our clients to address those additional areas which are of concern to them.

Our clients express their strong support for the general Church submission and adopt it.

They have one additional issue of concern which they wish to address separately from the combined Church submission and which is peculiar to the operations of the Catholic Cemeteries Board.

The Board's three principal Cemeteries, namely those at the Rookwood Necropolis, Field of Mars and Liverpool are conducted on Crown Land and operate as Crown Land Trusts. The Trust of each Cemetery is an incorporated body called Catholic Cemetery Trust, Necropolis etc. and the Catholic Cemeteries Board is appointed as the Statutory Manager of that Trust under the provisions of the Crowns Land Act 1989 (NSW). These Trusts are operated by the Board to advance the Roman Catholic faith in the area of the burial of the dead and the

RICHARD JW d'APICE, A.M. • WILLIAM R d'APICE • ALEXANDER KOHN • STEWART J ROBERTS
NANCY A BRAMLEY-MOORE • JOHN R BAXTER • GRAHAM MARTIN • VERA M VISEVIC • NORMAN DONATO
CONSULTANT • ANTHONY F McDONALD ASSOCIATE • ROSEMARY CARRERAS

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ABN 83 586 046 478



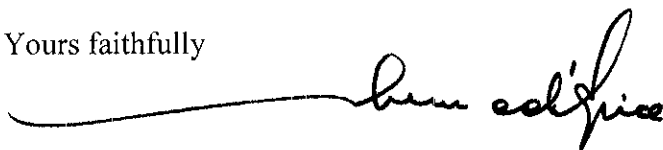
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Catholic Cemeteries Board exists for that purpose and was created by the Archbishop of Sydney for the sole purpose of conducting that mission on behalf of the Church. As a result of the exclusion (which exists under the current law and is continued in clause 4(1)(f) of the draft bill), the various Cemetery Trusts are regarded as "Government bodies". They are not recognised as charities and as a result, inter alia, it is not possible to link the Catholic Cemeteries Board (which is clearly a Church body and not a Government body) together with the various Catholic Cemetery Trusts into the Church GST group for GST purposes. The Catholic Cemeteries Board carries out an amount of managerial and consultancy work for various other Church bodies and Cemetery Trusts including Catholic Cemetery Trust, North Rocks which is a Church Trust and not a government body. The result of the inability to link these various Trusts together in the Church GST group is the payment of GST on various of its activities which would, in common parlance, be regarded as "charitable" and as part of the activities of the Church.

The Board requests that serious consideration be given to adding to the core definition in clause 4(a) paragraph to the effect that a "Government body" is not excluded from the definition of a charity, a charitable institution or any other kind of charitable body if it exists for a purpose which would (in the absence of the fact that it is a Government body) be recognised as a charitable purpose and if it is managed by a body which is itself recognised as a charity within the meaning of clause 4.

We request that this submission be taken into account in the further redrafting of the Bill.

Yours faithfully



Makinson & d'Apice

cc Catholic Cemetery Board (Harold O'Keeffe)
cc Australian Catholic Bishops Conference (Fr Brian Lucas)