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2nd October, 2003

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

Dear Board Members,

The Nature Conservation Society of South Australia is a voluntary organisation whose members aim to foster the conservation of the state's wildlife and natural habitats. Advocating for environmental issues and providing submissions to legislative reviews is an essential part of the Society's work alongside its research and educational activities.

The proposed definition of a charity or of charitable purpose appears to offer breadth and flexibility while reflecting the intention of the act. To add the word *altruistic* would not hinder our organisation. However, we share the concern with many other not-for-profit organisations that the proposed definition of a *Disqualifying Purpose* (Section 8) creates unintentional dilemmas.

Section 8.2.c states that a disqualifying purpose would be "... attempting to change the law or government policy; if it is ... more than ancillary or incidental to the other purposes of the entity concerned." While a dictionary definition of *ancillary* includes *giving support, helping, aiding, assisting ...* (Macquarie, 1985) and *subservient* (Pocket Oxford, 1976), popular use of the word diminishes its meaning, so that in the content of the proposed legislation it is seen as reinforcing the word *incidental*. Reassurances from the Treasurer, the Hon Peter Costello, on 30th July 2003, that the new bill "does not attempt to restrict criticism of public policy ...", would be reinforced by a change of terminology to make it clear that lobbying on public policy where this is to *facilitate* or *support* the other purposes is not a *disqualifying purpose*.

Assisting the development of sound legislation through writing submissions, providing scientific evidence and lobbying are essential to the Society's work to maintain biodiversity in this state, and any wording within the act which would cause the Society to be less than bold in addressing legislative deficits where they have been identified would run counter to its work for the advancement of the natural environment.

Yours sincerely,

Helen Vonow
Acting President.