

## SUBMISSION TO THE BOARD OF TAXATION IN RELATION TO THE DRAFT CHARITIES BILL 2003

### **Name and Contact Details of Organisation:**

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### **Dominant Purpose of Organisation:**

The Western Institute of Self Help (WISH) Inc was established in 1983 to promote the philosophy concept and practice of self help within Western Australia and to facilitate its development and effectiveness by educating linking and empowering individuals.

WISH resources self help groups and advocates on their behalf. It is in this role that we are making a submission in regard to this new legislation.

### **Workability of the Proposed Bill**

- As the representative organisation for self help groups in Western Australia we are pleased to see the inclusion of self help groups into the legislation. There are cases where self help groups are created for a particular group which may be seen as discriminatory or 'closed' in its process. eg a gynaecological group for women or groups dealing with abuse or sexuality issues. It is important that these groups are not considered discriminatory when assessing eligibility for charitable status. It is the nature of self help groups to focus on specific issues and specific target groups so as to link with like-minded people.
- There are also concerns over the wording and possible implications of Section 2c which states:
  - *'Any of these purposes is a **disqualifying purpose:**'*
  - (c) *'the purpose of attempting to change the law or government policy;'*

There are some self help groups whose dominant purpose, along with being charitable and representing their local community, is to lobby for change to government policy. Without such groups beneficial changes to laws affecting disadvantaged members of the community may not be effected. In our democratic society groups should be permitted to have a voice without the threat of either losing or not obtaining charitable status. Our organisation does not support this clause for this purpose and believe it should be withdrawn as it, in itself, is discriminatory.

- One also has to ask how consistent will the assessment process be in determining who is eligible for charitable status under the proposed legislation? With PBI there have been some varying determinations on eligibility.