



Law Council
OF AUSTRALIA

Business Law Section

Senator David Bushby
Chair
Senate Economics Legislation Committee
PO Box 6100
Parliament House
Canberra ACT 2600
Via Email: economics.sen@aph.gov.au

30 April 2014

Dear Senator Bushby,

Australian Charities and Not-for-profits Commission (Repeal) (No. 1) Bill 2014

Thank you for the opportunity to provide comments on the *Australian Charities and Not-for-profits Commission (Repeal) (No. 1) Bill 2014 ('the Bill')*.

The Taxation Committee of the Business Law Section of the Law Council of Australia ('the Taxation Committee') reiterates its view (as set out in the attached letter sent to Senator Sinodinos on 5 December 2013) that the Australian Charities and Not-for-profits Commission ('ACNC') is the body most appropriate to determine the charitable status of entities that are seeking tax concessions under the Federal tax legislation and to regulate them thereafter.

The Taxation Committee believes that it is not appropriate for that role to revert to the Commissioner of Taxation.

If the Senate Standing Committee would like to discuss these matters further, please contact Jennifer Batrouney QC on (03) 9225 8528 or via email on Jennifer.Batrouney@vicbar.com.au.

Yours sincerely,

John Keeves
Chairman, Business Law Section

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