

Not-for-Profit Organisations: Definitions, Taxation and Regulation

University of Melbourne Law School, Boardroom (Level 10)

Wednesday 18 August 2010, 9.00am – 4.30pm

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| 9am | Welcome coffee | |
| 9.30am | Introduction and Overview Welcome and overview of project The Productivity Commission report and Henry review | Project team |
| 9.45am | Definitions Is it necessary or desirable to introduce a statutory definition of charity in Australian law? How should the definition of charity in Australian law be changed, and are the recommendations of the Sheppard inquiry (2001) still appropriate? Should a public benefit test be imposed on all charities and, if so, how should it work? How should the law respond to advocacy and other activities that are currently viewed as 'political' within charity law? | Matthew Harding John Emerson |
| 11am | MORNING BREAK | |
| 11.15am | Taxation of non-profits How can we simplify the complex layers of federal, state and local tax concessions for not-for-profit organisations, eg exemptions, deductible gift status, fringe benefits tax, payroll tax, land tax, rates? What are your views on the recent Productivity Commission and Henry Tax Review recommendations about eligibility for tax concessions? Should responsibility for assessing and monitoring eligibility for tax concessions lie with revenue agencies or another regulator? What other tax issues are relevant, eg the tax treatment of business activity, the mutuality principle for clubs and cooperatives, or taxation of philanthropy through private funds? | Ann O'Connell Miranda Stewart |
| 12.30pm | LUNCH | |
| 1.30pm | Regulation of non-profits Are the current forms of legal entities appropriate for not-for-profit organisations? Should there be a single regulator of not-for-profit organisations? Is there a need for harmonisation of regulation across state/territory jurisdictions? Are the requirements for reporting by not-for-profit organisations appropriate? Is there a need to reform regulation of funding and finances for not-for-profit organisations? | Sue Woodward Joyce Chia |
| 2.45pm | AFTERNOON BREAK | |
| 3pm | Directions for reform What are the priorities and strategies for reform in the sector today? | Project team |
