

## Reforms to the Charities and Not-for-profits Sector

(A report from the Standing Committee.)

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### Background

- Over the past few years there has been increasing momentum to reform the charities and not-for-profits (NFP) sector. Some of the major Government and Parliamentary inquiries which have contributed to this momentum are –
  - Inquiry into the Definition of Charities and Related Organisations (2001)
  - Inquiry into the disclosure regime for Charities and NFP organisations (Senate Standing Committee on Economics) (2008)
  - Australia’s Future Tax System (the Henry tax review) (2008)
  - Study into the contribution of the NFP sector (Productivity Commission) (2009)
  - Inquiry into the Tax Laws Amendment (Public Benefit Test) Bill 2010 (Senate Standing Committee on Economics) (2010)
- In May 2011, the Federal Government announced its intention to pursue a number of wide-ranging reforms to the sector. The more significant of these include –
  - establishing a new national regulator for the sector, the Australian Charities and Not-For-Profit Commission (ACNC),
  - changing the “In Australia” test to tighten the requirements for charities obtaining and retaining tax exempt and deductible gift recipient status,
  - introducing a tax on the unrelated business income of charities (UBIT),
  - replacing the existing common law meaning of charity with a statutory definition of charity, and
  - introducing a national charitable fund raising framework.
- Each of these reforms are significant in their own right. Taken together, they represent the most radical shake-up of the sector since Federation.
- The Standing Committee has made 12 separate submissions in response to these reforms on behalf of the Diocese during the period December 2011 to September 2012. These are listed in the Annexure with copies available on the Secretariat’s website [www.sds.asn.au](http://www.sds.asn.au). In addition to written submissions, the Diocese has been represented at multiple meetings with the Government, Treasury and others from NFP sector, and has worked with the General Synod office and representatives from the other major denominations in formulating responses to the reforms. In July 2012, the Diocesan Secretary gave evidence before the House of Representatives Standing Committee on Economics in relation to the establishment of the ACNC.
- At the time of writing, none of these reforms had become law. Legislation to establish the ACNC and to change the “In Australia” test was introduced into Parliament on 23 August 2012. Although the Government intends that both these reforms will commence on 1 October 2012, the Federal Opposition has announced it will oppose both. Accordingly their commencement on 1 October may depend on the support of the Federal Greens.
- The purpose of this report is to outline the key elements of these reforms as they currently stand, with a particular focus on the ACNC and the likely impact of the ACNC on parishes.

## Overview of the Australian Charities and Not-for-profits Commission

### *Objects of the legislation*

7. The bill for the *Australian Charities and Not-for-profits Commission Bill 2012* was introduced into the Commonwealth Parliament on 23 August 2012. Although this legislation establishes the ACNC, the objects of the legislation are more broadly –

- to maintain, protect and enhance public trust and confidence in the Australian NFP sector,
- to support and sustain a robust, vibrant, independent and innovative Australian NFP sector, and
- to promote the reduction of unnecessary regulatory obligations on the Australian NFP sector.

### *Registration of charities*

8. The central means by which the legislation seeks to achieve its objects is by providing for the registration of charities with the ACNC. An entity is entitled to be registered with the ACNC if the entity –

- is a charity,
- is not-for-profit,
- complies with prescribed governance and external conduct standards,
- has an ABN,
- is not determined under Australian law to be an entity which engages in or supports terrorist or criminal activities.

9. Unless an entity is registered with the ACNC, it will not be entitled to various tax concessions currently extended to charities, including income tax exemption.

10. A registered charity will also be able to register as one or more subtypes of charity. The subtypes broadly correspond to the four types of charity under the common law and some statutory extensions to the common law meaning. They are –

- (a) Entity with a purpose that is the relief of poverty, sickness or the needs of the aged.
- (b) Entity with a purpose that is the advancement of education.
- (c) Entity with a purpose that is the advancement of religion.
- (d) Entity with another purpose that is beneficial to the community.
- (e) Institution whose principal activity is to promote the prevention or the control of diseases in human beings.
- (f) Public benevolent institution.
- (g) Entity with a charitable purpose described in section 4 of the *Extension of Charitable Purpose Act 2004* (provision of child care services).

11. It is possible for an entity to register as more than one subtype of charity.

12. There are two reasons why registration as a subtype of charity will be significant for the purposes of the Diocese. Firstly, a charity which is registered as a “public benevolent institution” will be entitled to be endorsed by the Australian Tax Office (ATO) as a deductible gift recipient (DGR). Secondly, registration as a charity for the advancement of religion will be a precondition for being a “basic religious charity” (BRC). The significance of being a BRC is outlined below.

13. Entities which are currently endorsed by the ATO as Tax Concession Charities will be automatically registered with the ACNC as charities from the commencement of the legislation. However entities will not be automatically registered as a subtype of charity unless they are a health promotion charity or a public benevolent institution.

### *Basic religious charities*

14. A registered charity which is a BRC will not be required to comply with financial reporting and governance obligations under the ACNC legislation. This is a significant concession made by the Government in recognition of the particular characteristics of religious charities.

15. An entity which is registered as a charity for the advancement of religion and which is not entitled to be registered as any other subtype of charity is eligible to be a BRC. However a charity cannot be a BRC if it –

- (a) is a body corporate registered under the *Corporations Act 2001* or any Associations incorporation legislation of a State or Territory,
- (b) is part of a reporting group approved by the ACNC,

- (c) is endorsed as a DGR (unless the endorsement is for the operation of a DGR fund as part of the broader operations of the charity and the fund has annual revenue of less than \$250,000), and
- (d) receives any grant from the Commonwealth or a State or Territory (unless the total amount of grants is less than \$100,000 per annum in the current year and in both of the two previous financial years).

16. Given the importance of identifying at an early stage those charities which are BRCs, special transitional arrangements have been included in the legislation which enable existing charities for the advancement of religion to register as this subtype by notifying the ACNC of this fact within 12 months of the commencement of the legislation (rather than undergoing a full process of registering as this subtype).

#### *Reporting and notification obligations*

17. Each registered charity, including BRCs, will be required to submit an annual information statement to the ACNC which will include basic information about the charity. For most charities, the first annual information statement will be for the financial year 2012-2013 and due by 31 December 2013. The first annual information statement will not include any financial information about a charity, although subsequent annual information statements will include such information unless the entity is a BRC.

18. Registered charities with annual revenue greater than \$250,000 will also be required to submit financial statements to the ACNC. For most charities, the first financial statement will be for the financial year 2013-2014 and due by 31 December 2014. Financial statements will need to be reviewed by a qualified accountant unless the entity has annual revenue greater than \$1 million in which case the financial statements will need to be audited. There are some qualifications to these financial reporting obligations. The most important of these are –

- (a) BRCs will be exempt from the obligation to submit financial statements to the ACNC, and
- (b) If a charity is already required to submit financial statements to any Commonwealth agency, the ACNC will be able to treat these statements as satisfying the charity's reporting obligations to the ACNC during a 3 year transition period until 2014-2015.

19. In addition, it is understood that the Government has recently agreed to amendments which would require the ACNC to treat reports prepared for the Australian Curriculum, Assessment and Reporting Authority (ACARA) during the initial 3 year transition period as satisfying the charity's financial reporting obligations to the ACNC. If confirmed, these amendments should assist diocesan schools.

20. It will be possible to apply to the ACNC for a different reporting period. This will assist entities which currently have a reporting year ending 31 December, including parishes and most diocesan organisations. In this case, the first annual information statement would be for the 2013 calendar year and due by 30 June 2014. The first financial statement would be for the calendar year 2014 and due by 30 June 2015.

21. From the commencement of the legislation, registered charities will also be required to notify certain changes to the ACNC, including changes to their name, address, the persons who act as their "directors", their governing rules and whether there has been a significant contravention of the legislation which could lead to deregistration as a charity. Usually notification must occur within 28 days, except for small charities where notification will usually be permitted within 60 days.

#### *Governance and external conduct standards*

22. The legislation provides that registered charities will be required to comply with certain governance and external conduct standards as a condition for on-going registration with the ACNC.

23. The governance standards are intended to give the public trust and confidence that registered charities are managing their affairs openly, accountably and transparently, are using their resources effectively and efficiently, are minimising the risk of mismanagement and misappropriation and are pursuing their purposes.

24. Similarly, the external conduct standards are intended to give the public trust and confidence that funds sent outside Australia by registered charities are being used for a legitimate purpose and that registered charities are not engaging in or contributing to terrorist or criminal activities.

25. The governance and external conduct standards have not yet been determined. However the Government expects them to be in place by 1 July 2013 following further consultation with the sector about what standards would be appropriate.

26. At this stage the governance and external conduct standards will be made by regulation under the legislation rather than as part of the legislation itself.

27. Importantly, BRCs will not be required to comply with any governance standards but will be required to comply with any external conduct standards.

*Public information portal*

28. From 1 July 2013, it is intended that relevant information about all registered charities will be made available on a public information portal accessible from the ACNC's website.

29. In addition to basic information about a charity, the portal will include the annual information statements and financial statements submitted by the charity to the ACNC. The portal will also show any warnings, directions and other enforcement actions issued or taken by the ACNC in respect to a charity.

30. A charity can apply to the ACNC to have certain information excluded from the public information portal for various reasons including if the information is commercially sensitive.

*Responsible entities*

31. The responsible entities for a registered charity are in general those persons who act as its "directors". The responsible entities for a parish will be the members of the parish council. For diocesan organisations, the responsible entities will be the members of the governing council or board.

32. As the name suggests, responsible entities are responsible for ensuring that obligations under the legislation are met.

*Enforcement powers of ACNC and penalties for non-compliance*

33. It is intended that the ACNC adopt a "graduated" approach in regulating the sector. This means it will usually seek to work co-operatively with charities to ensure they meet their obligations before exercising any formal powers under the legislation.

34. If the formal exercise of powers is necessary, the ACNC has the option of issuing warnings and directions, seeking enforceable undertakings, obtaining injunctions and, except in the case of BRCs, suspending or removing responsible entities. De-registration of a charity is intended to be used as a last resort.

35. Non-compliance with an obligation under the legislation may attract an administrative penalty. The only criminal offence under the legislation is failing to comply with a direction of the ACNC.

**Key changes to the ACNC legislation following consultation**

36. The form of ACNC legislation introduced into Parliament on 23 August 2012 was substantially revised from previous drafts circulated for consultation over recent months. As a consequence of the consultation process, the Government has agreed to a significant number of changes to the legislation to deal with concerns with the legislation raised on behalf of the Diocese and others. The most significant changes were –

- Including as a specific object of the legislation "promoting the reduction of unnecessary regulatory obligations for the sector".
- Deferring the implementation of the financial reporting and governance obligations under the legislation until 1 July 2013.
- Permitting the ACNC to accept financial reports already provided by registered charities to Commonwealth agencies in satisfaction of their reporting obligations under the legislation during a 3 year transitional period until the 2014-2015 financial year.
- Extending to 6 months the timeframe within which annual information statements and financial reports must be provided to the ACNC following the end of the relevant accounting period.
- Providing for "Basic Religious Charities" which are exempt from financial reporting and governance obligations under the legislation.
- Allowing BRCs to receive up to \$100,000 in Government grants per financial year without losing their exempt status as a BRC (and disregarding Government grants received by BRCs before 1 July 2013 for this purpose).
- Extending from 28 to 60 days the period in which small charities need to notify the ACNC of errors in their financial reports or annual information statements.
- Allowing closely related registered charities to report and provide annual information statements to the ACNC on a group basis.

- Limiting the persons who are the “directors” (ie. responsible entities) of registered charities by excluding “shadow director” provisions similar to those which currently appear in the *Corporations Act 2001*.
- Enabling existing charities which do not wish to be registered with the ACNC to opt out from registration within 6 months of the commencement of the Act.

37. Following its introduction into the Parliament, the ACNC legislation was referred to two further Parliamentary committees for review. Following this committee process, it is understood that the Government has agreed to move a number of further amendments to the legislation which would –

- Permit BRCs to operate a DGR fund as part of its structure without losing its exempt status as a BRC provided the annual revenue of the fund is less than \$250,000.
- Require the ACNC to accept reports prepared for the Australian Curriculum, Assessment and Reporting Authority (ACARA) in satisfaction of a charity’s financial reporting obligations during a 3 year transitional period until the 2014-2015 financial year.
- Provide that the Minister must be satisfied that those affected by new or changed governance and external conduct standards have been appropriately consulted.
- Permit an entity which has power to amend the governing rules of another entity, to make notifications and applications to the ACNC as an agent on behalf of the other entity insofar as the notifications and applications relate to the governing rules.
- Require the financial thresholds used to establish financial reporting and other obligations for small, medium and large charities to be reviewed as part of a general review of the legislation in 5 years.

### **Remaining concerns with the ACNC**

#### *Appropriate scope of a NFP regulator*

38. While the Standing Committee has consistently expressed support for the establishment of a national regulator for the NFP sector, it considers that the ACNC legislation introduced into Parliament remains, in places, more far-reaching than is necessary. In other places, the legislation risks not delivering on genuinely needed reforms. Others in the sector share these concerns.

39. In its initial submission to Treasury in February 2011 in response to the *Scoping Study for a National Not-for-profit Regulator*, the Standing Committee provided the following caution –

“The Government must commit to a clearly identified program of harmonisation and simplification of the regulatory environment in which the sector operates and ensure that this is effectively implemented by Commonwealth agencies which interact with the sector. Corresponding commitments to reform also need to be obtained from State governments. Unless a high level of commitment to a clearly defined program of broader reform is achieved, we consider that the Government would be ill-advised to proceed down the path of establishing a NFP regulator. To do so would involve costs to both the Government and the sector not justified by any marginal benefits that might be achieved in an environment devoid of broader reform.”

40. The Standing Committee also made the following comments in respect of the scope of a NFP regulator –

“Many of the activities typically undertaken by the sector, such as health-care, aged-care, welfare, education and fundraising, are already subject to a high degree of Government regulation which, in many cases, applies to government and for-profit entities undertaking the same activities. This is because such activities give rise to a level of risk to the community which already justifies a high level of regulation by relevant Government departments and agencies. Given the expertise which has been developed to manage risks associated with these activities, it is unlikely that Government departments and agencies with existing regulatory responsibilities will relinquish this role in favour of a NFP regulator. Indeed it is probably inadvisable that they do so.”

41. The Standing Committee concluded by suggesting that the gaps which remain for a NFP regulator to provide meaningful oversight for the sector would not be significant.

#### *Public trust and confidence*

42. The first draft of the ACNC legislation released for comment in December 2011 proposed a much more extensive regulatory framework than the Standing Committee envisaged was necessary. Many of the functions and powers of the new regulator were justified, it seemed, by the proposed object of the draft Bill, namely “to promote public trust and confidence in not-for-profit entities that provide a public

benefit". Many in the sector, including the Standing Committee strongly objected to an object in these terms, principally on the basis that public trust and confidence in the Australian NFP sector was not a matter of particular concern, significant breaches of public trust and confidence had not been demonstrated and, therefore, public trust and confidence should not be used as a primary driver for formulating the functions and powers of the ACNC.

43. The subsequent recasting of the public trust and confidence object "to maintain, protect and enhance public trust and confidence in the Australian not-for-profit sector" (in the second Exposure Draft) and the inclusion of a further object in the Act "to promote the reduction of unnecessary regulatory obligations on the Australian not-for-profit sector" (in the form of legislation introduced into Parliament) were both helpful changes. However the Standing Committee believes that the initial and, to some extent, continuing focus on public trust and confidence has led to legislation which, in places, remains over-engineered.

44. While there remain various issues of concern in respect of the legislation, for example the extensive enforcement powers of the ACNC, its independence from the ATO and the capacity of small charities such as parishes to comply with their reporting and notification obligations (even though reduced), there remains two fundamental concerns with the legislation.

#### *Reduction of red-tape*

45. The first fundamental concern is whether the legislation will in reality reduce compliance costs and red tape for the charities and not-for-profits sector. Of particular concern is whether a "report once use often" framework, which is particularly important for those charities which interact regularly with Government for funding will be effectively implemented. At present there is no certainty that the States and even all Commonwealth Government agencies will agree to a streamlined reporting framework through the ACNC. If this fails to be achieved, a fundamental rationale for establishing the ACNC will be missing.

#### *Generic governance standards for the sector*

46. Secondly, the Government still appears to be persisting with the development of generic governance standards for the sector. The deferral of the governance obligations until 1 July 2013 and the inclusion of the BRC category (providing an exemption from governance standards) were both welcome developments. However the intention to implement generic governance standards across the sector generally from 1 July 2013 through regulations made under the legislation (as opposed to in the principal legislation itself) risks the imposition of additional and, arguably, unwarranted costs on the sector.

#### *Further action*

47. The Standing Committee will continue to monitor matters of on-going concern and take whatever opportunities it can to encourage the Government to deal with them in a manner which adds genuine value to the sector and the broader community.

### **Other NFP reforms**

#### *Changes to the "In Australia" test*

48. In July 2011, the Treasury issued an exposure draft of legislation to give effect to changes to the "in Australia" requirements for entities to obtain and retain income tax exempt and gift deductible status. In short, the exposure draft proposed a significant tightening of the rules for these purposes.

49. The core requirement of the proposed 'In Australia' test is that an entity which is exempt from income tax must operate principally in Australia and pursue its purposes in Australia. This is wider than the present test which is focussed on where an entity expends its resources.

50. In its submission made in August 2011, the Standing Committee expressed support for the policy considerations which underlay the proposal but expressed concern that the proposed means for achieving these policy outcomes (ie. through tax law) are not appropriate and will result in bona fide Australian organisations losing their income tax exempt and DGR status. In particular, deep concern was expressed about the possibility of Australian resident overseas mission organisations such as Church Missionary Society (CMS) losing their income tax exempt status. Presently there is a specific regulation that exempts from the 'In Australia' test, overseas mission organisations, such as CMS, that are members of Missions Interlink.

51. In response to these submissions the Government took the usual step of acknowledging that there were many unworkable elements in the initial form of exposure draft.

52. The further exposure draft has addressed most of the concerns which have been raised, including the concern in relation to mission organisations such as CMS by preserving the exemption for members of Missions Interlink via a transitional provision.

*Unrelated business income tax*

53. In May 2011, the Treasury issued a Consultation Paper entitled *Better targeting of Not-For-Profit tax concessions*. The Consultation Paper proposed the removal of tax concession status in respect of income generated from unrelated business activities of charities and other NFP entities which is retained in the business and not directed towards their “altruistic purposes”. The proposed changes also extend to the removal of FBT and GST concessions and DGR support from such unrelated business activities.

54. In July 2011, the Standing Committee made a submission in response to the Consultation Paper. The principal concern expressed in the submission was that, as proposed, the costs to Government and the sector in imposing, complying with, and regulating this reform will outweigh the benefits of the reform. It was submitted that any review of the tax concessions provided to charities must be conducted in the context of the broader reform process and, in particular, after the ACNC has been established and given an opportunity to source appropriate data to correctly characterise and quantify the extent of the potential abuses that the reform seeks to address.

55. It is understood that similar submissions were made by a significant number of other charities and NFP organisations.

56. To date there has been little indication as to the approach the Government intends to take in this matter in response to the concerns expressed by the sector. In particular, an Exposure Draft of legislation has not yet been released for public comment.

*Statutory definition of charity*

57. In October 2011, the Treasury issued a Consultation Paper entitled *A Definition of Charity*. The purpose of the Consultation Paper was to seek public comment about replacing the current 400 year old common law meaning of charity with a statutory definition of charity. The reason given for pursuing a statutory definition of charity was to provide certainty and consistency on the meaning of charity in an area of law which can often be confusing and unclear. Initial expectations were that any statutory definition of charity would be finalised by the end of 2012 and would come into effect on 1 July 2013. However this timeframe now appears unlikely.

58. In its submission made in December 2011, the Standing Committee noted the genuine anxiety within the sector over any proposal to replace the common law meaning of charity with a statutory definition. In particular the submission strongly supported the retention of the “public benefit presumption” which currently applies to charities for the relief of poverty, the advancement of education and the advancement of religion. It was suggested that any removal of the public benefit presumption would give rise to a significant and unjustifiable administrative burden on the sector and would also sit at odds with Australia’s international human rights obligations concerning religious freedom.

59. Although an Exposure Draft for a statutory definition of charity has not yet been released for public comment, it is understood that the Government does not intend changing the public benefit presumption under any statutory definition of charity.

*Charitable fundraising reform*

60. In February 2012, Treasury released a Discussion Paper on reform of charitable fundraising regulation.

61. The primary matter raised in the Discussion Paper is the introduction of a uniform set of rules for charitable fundraising across Australia. The reform is being sought particularly by those charities which engage in public fundraising across multiple jurisdictions.

62. While the existing rules for charitable fundraising currently vary from State to State, in NSW, for example, there is a complete exemption from fundraising provisions of the Act for religious bodies or religious organisations which have been proclaimed under the Marriage Act 1961. In the event that uniform fundraising rules are introduced, it is possible that the current exemption enjoyed by religious bodies and organisations in NSW will not be retained.

63. One issue that will need to be considered is the extent to which public fundraising in the form of offertories in churches will be regulated under the new rules. The Discussion Paper indicates that it may be unnecessary to regulate offertories from members of a church. However the implication that offertories from non-members should be regulated raises obvious and considerable practical difficulties in view of the public nature of our services.

64. An Exposure Draft for a national charitable fundraising framework has not yet been released for public comment.

### Impact of reforms on parishes

65. Until the reforms outlined above become law, it is difficult to assess the extent of their impact on diocesan bodies, including parishes.

66. However the transitional and on-going obligations that will need to be addressed by parishes under the ACNC legislation are likely to include –

- notifying the ACNC of parishes as religious charities within 12 months of the legislation commencing with a view to all parishes being treated as exempt BRCs,
- lodging an application for an alternative accounting period for parishes ending 31 December,
- ensuring that each parish is structured and undertakes its activities in a way which means it is and remains an exempt BRC, including reviewing the ABNs used by the parish to undertake its activities and ensuring the parish operates within the limits set for Government grants and DGR fund revenue,
- ensuring that parishes meet ongoing compliance obligations, including the preparation and lodgement of annual information statements and the notification to the ACNC of various matters, including changes in the membership of parish councils.

67. The Standing Committee is considering a proposal to enable the Secretariat to provide parishes with support to meet these obligations.

### Recommendations

68. The Standing Committee recommends that the Synod receive this report and has requested that the following motion be moved at the Synod –

“Synod, noting the report about the reforms to the charities and not-for-profits sector, encourages –

- (a) all parishes and other diocesan bodies to ensure they understand and comply with their obligations under the Australian Charities and Not-for-profits Commission legislation, and
- (b) the Standing Committee to continue making representations to the Government about achieving reforms which add genuine value to both the sector and the broader community.”

For and on behalf of the Standing Committee.

ROBERT WICKS  
*Diocesan Secretary*

17 September 2012



**Submissions made by the Standing Committee between December 2011 and September 2012 concerning reforms to the charities and not-for-profits sector**

- Submission to Treasury regarding *A Definition of Charity* – Consultation Paper (December 2011)
- Submission to Treasury regarding *The Exposure Draft for the Australian Charities and Not-for-profits Commission Bill 2012* (January 2012)
- Submission to Treasury regarding *Review of Not-for-profit Governance Arrangements* – Consultation Paper December 2011 (January 2012)
- Submission to the Australian Charities and Not-for-profits Commission Taskforce regarding the *Australian Charities and Not-for-profits Commission: Implementation Design – Discussion Paper* (February 2012)
- Submission to the Treasury regarding *Charitable Fundraising Reform – Discussion Paper and Draft Regulatory Tax Statement* (April 2012)
- Submission to the Treasury regarding the Exposure Draft for the *Tax Laws Amendment (2012 Measures No. 4) Bill 2012: Tax Exempt Body “In Australia” Requirements* (May 2012)
- Submission to the House of Representatives Standing Committee on Economics – Inquiry into the *Exposure Draft Australian Charities and Not-for-profits Commission Bill* (July 2012)
- Supplementary submission to the House of Representatives Standing Committee on Economics – Inquiry into the *Exposure Draft Australian Charities and Not-for-profits Commission Bill* (August 2012)
- Submission to the Senate Community Affairs Legislation Committee regarding the *Tax Laws Amendment (Special Conditions for Not-for-profit Concessions) Bill 2012* (August 2012)
- Submission to the Parliamentary Joint Committee on Corporations and Financial Services regarding the *Tax Laws Amendment (Special Conditions for Not-for-profit Concessions) Bill 2012* (August 2012)
- Submission to the Senate Community Affairs Legislation Committee concerning the *Australian Charities and Not-for-profits Commission Bill 2012* and the *Australian Charities and Not-for-profits Commission(Consequential and Transitional) Bill 2012* (August 2012)
- Submission to the Parliamentary Joint Committee on Corporations and Financial Services regarding the *Australian Charities and Not-for-profits Commission Bill 2012* and the *Australian Charities and Not-for-profits Commission(Consequential and Transitional) Bill 2012* (August 2012)