

9 February, 2024

Dear Commissioners,

After reading the Overview of the draft report concerning reforming the deductible gift recipient (DGR) system I noticed in the draft recommendation 6.1:

*In applying these principles the Australian government should:*

- *Expressly exclude the following classes of charitable activities or sub types:*
- *Primary, secondary, religious and other informal education activities*

Reading this appears to me a recommendation to exclude special religious education (SRE) from DGR status. I believe SRE does meet your classification of charitable activity (Overview, page 17) that is within the scope of the DGR system and therefore eligible for DGR status. Also, as the Overview states, “religious organisations play an important role in many people’s lives across Australia” (page 18).

The importance of religious education is overwhelmingly backed up by the Study of Special Religious Education and Its Value to Contemporary Society by Professor Z. Gross and Professor Emerita S. Rutland OAM. I volunteer weekly at a local high school through a religious organisation and see the benefit to all students of the program. In NSW, SRE is delivered by trained volunteers in accordance with strict government requirements. For this reason I would like to see DGR status retained for SRE in your final report.

Yours faithfully,

Neale Amos