

Submission to the Productivity Commission's Review Into DGR Framework

To Whom It May Concern:

Eligibility and scope of DGR

“Whether the scope of DGR status should be extended to all charities, but restricted to activities that are not for the advancement of religion, or charitable childcare and primary and secondary education (Productivity Commission 2010, NFP Sector Tax Concession Working Group 2013).”

It seems that the Productivity Commission's recommendations to remove DGR status from SRE or Private School Building funds will impact numerous faith communities, whose members are stakeholders in the provision of SRE in Public Schools. The NSW Department of Education has a comprehensive list of approved providers for SRE in its Public Schools. Whilst the majority of SRE providers are associated with the Christian faith traditions, there are other faith communities involved in this valuable aspect of the school curriculum, who are *not* aligned with the Christian faith. The list of Providers is as follows:

- Bahá'í Council for South Eastern Australia
- Buddhist: 4 Providers
- Hindu: 5 Providers
- Islamic: 4 Providers
- NSW Board of Jewish Education
- Sikh: 2 Providers

The above list of SRE Providers totals 17 faith communities, not related to Christian faith traditions, who would likely be impacted by the proposed DGR reforms. Our Federal and State Governments take pride in our diverse, multicultural & egalitarian society. SRE occupies an important space in the education system in NSW, because it is the one aspect of the Public School curriculum which allows students to explore questions of faith from the outset of their formal education:

“Is there a God?”

“What is God like?”

“Why are we here?”

The provision of SRE enables our Public School students to freely engage with their families' religious & cultural traditions throughout their school years. This in turn provides them with ethical frameworks to inform and underpin their moral decisions within the context of their families, their cultural peers and the wider community.

The proposal to restrict DGR status “to activities that are not for the advancement of religion, or charitable childcare and primary and secondary education” (Page 20) is at odds with the Commission's stated aim of encouraging giving which aligns with the Australian community's welfare and priorities. (Page 21)

Here is a list of the diverse Christian faith communities who provide SRE:

- Anglican Church of Australia: 7 Dioceses
- Pentecostal/Charismatic Churches: 8 Denominations
- Baptist Union of NSW
- Independent Baptist Churches: 6
- Catholic Church: 11 Dioceses
- Evangelical Churches: 16
- Independent Christian Churches: 15
- Christian Reformed Churches of Australia
- The Church of The Foursquare Gospel Australia
- Churches of Christ in NSW & ACT
- Fellowship of Congregational Churches
- Lutheran Church of Australia, NSW District
- Wesleyan Methodist Church of Australia
- Presbyterian Church of Australia
- The Salvation Army
- Seventh Day Adventist Church North NSW Conference
- Uniting Church in Australia
- The Church of Jesus Christ of Latter Day Saints
- Greek Orthodox Archdiocese of Australia
- Macedonian Orthodox Church Diocese of Australia & NZ
- Serbian Orthodox Metropolitanate of Australia & NZ

The above lists of SRE Providers have been taken from the following website:

<https://education.nsw.gov.au/teaching-and-learning/curriculum/religion-and-ethics/approved-sre-see-providers>

Given that the vast majority of SRE Providers in NSW voluntarily donate their time, personnel and financial resources to our Public Schools, it would be short sighted and inequitable to remove the tax deductibility from Religious Education funds. SRE Funds enable the various providers to procure the approved Curricula and educational resources necessary for their students' participation in this important aspect of values education. Removal of DGR status from such philanthropic funds would adversely affect the providers and the Public School students benefitting from those SRE programmes.

Thank you for your consideration of the points raised in this submission.

Yours faithfully,

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