

TERMS OF REFERENCE

Inquiry into the definition of charities and related organisations

1. The Committee is to examine and report on existing definitions of charitable, religious and community service not-for-profit organisations, having regard to the following:
 - (a) the attributes, purpose and behaviour of such organisations in light of the current social expectations and experiences; and
 - (b) those organisations that are wholly or partially charitable, religious or community service not-for-profit.
2. The Committee shall examine:
 - (a) any current definition set out in legislation (Commonwealth or State), common law or popular usage, including the continuing relevance of the 'public benevolent institution' definition;
 - (b) any current use of the concepts for social, economic, legal, regulatory, statistical or academic purposes; and
 - (c) definitions used in overseas jurisdictions.
3. In undertaking the Inquiry, the Committee is to advertise nationally, produce an issues paper for public comment and consult with key interest groups and affected parties, including, but not limited to:
 - (a) organisations that consider themselves to be charitable, religious or community service not-for-profit organisations;
 - (b) for-profit organisations that provide the same goods or services as those operating in the charitable, religious or community service not-for-profit sector; and

- (c) Commonwealth, State and local government agencies that provide the same goods or services as those operating in the charitable, religious or community service not-for-profit sector, or that are assisted in the provision and distribution of publicly-funded goods or services by organisations in the charitable, religious or community service not-for-profit sector.

4. The Committee will provide options for enhancing the clarity and consistency of the existing definitions in Commonwealth law and administrative practice with respect to charities, religious and community service not-for-profit organisations. These should lead to legislative and administrative frameworks at the Commonwealth level that are appropriate for, and adapted to, the social and economic environment of Australia.

5. The Committee shall report on the findings of the Inquiry by March 2001.*

18 September 2000

* On 8 March 2001 the Treasurer agreed to extend the reporting date for the Inquiry to 30 June 2001.