



**NICK XENOPHON**  
Independent Senator for South Australia  
**AUSTRALIAN SENATE**

Our ref: SHER-N/EE

Senator the Hon Nick Sherry  
Assistant Treasurer  
Parliament House  
Canberra ACT 2600

  
Dear Minister,

**Re: Public Benevolent Institutions**

I am writing to you with regards to the Australian Taxation Office's decision that volunteer fire brigades, and in particular the South Australian Country Fire Service Volunteers Association, do not meet the criteria of a Public Benevolent Institution.

I acknowledge and commend the Government's subsequent decision to amend legislation to enable volunteer bushfire brigades to attract more donations.

However, I do not believe it addresses the other tax exemptions volunteer bushfire brigades currently receive as a Public Benevolent Institution; such as income tax exemption, goods and services tax charity concessions, or fringe benefits tax exemption, which in many ways allow volunteer bushfire brigades to do its work.

Further, according to the criteria, Public Benevolent Institutions are those which are organised for the direct relief of poverty, sickness, suffering, distress, misfortune, disability or helplessness.

However, there is a compelling argument that by protecting and saving homes from fire, preventing spread of fire to neighbouring properties and, most importantly, saving lives, volunteer fire brigades most certainly do relieve our community of poverty, suffering, distress, misfortune and disability, at the very least.

While I appreciate this decision has been made independently by the Commissioner of Taxation, I ask that the Government consider any amendments that will address this issue, and maintain these concessions to volunteer bushfire brigades.

I look forward to your response. I advise as a matter of courtesy that if this matter continues to concern volunteer fire brigades, I will look to introduce a Private Senator's Bill to address this issue.

There are over 200,000 bushfire volunteers across Australia and I believe it is crucial that we fully recognise the work they do for our community.

Yours Sincerely,



**NICK XENOPHON**

7 / 6 / 2010

cc: Country Fire Service Volunteers Association (SA)