



COMMONWEALTH OF AUSTRALIA

PARLIAMENTARY DEBATES



HOUSE OF REPRESENTATIVES

**TAXATION LAWS
AMENDMENT BILL (NO. 7) 2003**

Consideration in Detail

SPEECH

Wednesday, 10 September 2003

BY AUTHORITY OF THE HOUSE OF REPRESENTATIVES

SPEECH

Date	Wednesday, 10 September 2003	Source	House
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Questioner		Responder	
Speaker	Cox, David, MP	Question No.	

Mr COX (Kingston) (7.24 pm)—by leave—I move opposition amendments (1) to (14):

- (1) Schedule 3, item 1, page 10 (lines 5 and 6), omit the item.
- (2) Schedule 3, items 3 to 13, omit the items.
- (3) Schedule 3, item 15, page 12 (lines 1-5), omit the item.
- (4) Schedule 3, items 17 and 18, omit the items.
- (5) Schedule 3, items 21 and 22, omit the items.
- (6) Schedule 3, item 24, omit the item.
- (7) Schedule 3, item 28, omit the item.
- (8) Schedule 3, item 31, omit the item.
- (9) Schedule 3, item 33, omit the item.
- (10) Schedule 3, items 35 and 36, omit the items.
- (11) Schedule 3, items 38 and 39 omit the items.
- (12) Schedule 3, item 41, omit the item.
- (13) Schedule 3, item 43, omit the item.
- (14) Schedule 3, items 45 to 56, omit the items.

These amendments are simply designed to remove those provisions or enough of those provisions in schedule 3 that relate to providing the government with the power to make regulations to specifically name deductible gift recipients. It is our view that the government would have too much power in its hands in dealing with these matters by regulation, because it could, without restriction, impose conditions. If the parliament objects to those conditions, its only option is to reject the regulation and, therefore, deny the organisation DGR status; whereas, if we continue with the present arrangements where named organisations get their deductible gift recipient status by legislation, the parliament will be able to amend obnoxious conditions without denying the organisation its deductible gift recipient status. That is the reason for moving these amendments. I commend the amendments to the House.