8 February 2013

Manager

Philanthropy and Exemptions Unit

Indirect, Philanthropy and Resource Tax Division

The Treasury

Langton Crescent

PARKES ACT 2600

By Email [NFPReform@treasury.gov.au](mailto:NFPReform@treasury.gov.au)

**Re: Vision Australia response to COAG Regulatory Impact Assessment duplication of governance and reporting standards**

Dear Sir / Madam

Vision Australia has participated in the consultation processes associated with not-for-profit reform and the creation of the Australian Charities and Not-For-Profit Commission (ACNC), believing in red tape reduction that would allow us to direct scarce resources more effectively towards service provision to assist Australians dealing with blindness and low vision.

From this particular consultation we advise that Vision Australia, a multi-state unlisted public company delivering much needed specialist disability services to every state and territory in the nation (including Seeing Eye Dogs and Accessible Library and information services) and with infrastructure and staff located in Victoria, New South Wales, Australian Capital Territory, Queensland – cannot see any significant benefits, reduced duplication or burdens in reporting through the options provided.

We note that many of these changes do not apply to an unlisted public company with a national footprint and have not relieved any of the existing overhead burdens or state duplication of reporting requirements.

It may be an appropriate time to bring the consultation process to life by applying real life scenarios to it and Vision Australia would be a perfect structure to apply a scenario to. Vision Australia is:

* An unlisted public company governed by a constitution and compliant with the Corporations Act,
* Has a member base,
* Is a national organisation,
* Engages in fundraising (lotteries and donor recruitment) across all states,
* Receives multiple state grants, each requiring acquittal and audit,
* Has commercial operations,
* Engages with trusts and foundations for both specific and general grants / distributions.

There is a strong need for the ACNC to be empowered and to demonstrate and deliver benefits such as reduced administrative costs and duplication, and delivery of a mechanism that improves coordination across different government levels and programs.

As we have advised previously on multiple occasions, we would like to see further measures that will deliver:

* less time complying with duplicative or burdensome arrangements, and more time helping the community;
* simplified administration procedures;
* no addition of new reporting requirements;
* reduced compliance procedures;
* coordinated approaches from Local, State, Territory and Commonwealth agencies in respect of their requirements for registration and application processes, reporting, auditing, acquittal, mandatory record keeping and other varying requirements;
* protection and support of vital services that are delivered by NFPs and which have a demonstrable community need and provide benefits to government and Australian taxpayers.

Thank you for the opportunity to participate in this consultation and our response continues below.

Yours sincerely

Stephen Crook

Financial Controller

Company Secretary

Vision Australia

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**Vision Australia response to consultation questions**

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| **Consultation question 1:**   1. Are there other duplicative requirements between state and territory legislation, and Governance Standard 1, the *not-for-profit nature and purposes of a registered entity* that have not been identified above? 2. Are there other impacts or unintended consequences that have not been identified?   **Vision Australia response to consultation question 1:**   1. For charities that are Public Benevolent Institutions (PBI) in order to retain Deductible Gift Recipient (DGR) status it must annually assess that its dominant purpose for existence remains satisfied. There is currently no reference to ongoing reassessment of the purpose of the not-for-profit entity.   B. No. |

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| **Consultation question 2:**   1. Are there other duplicative requirements between state and territory legislation, and Governance Standard 2, *Accountability to members* that have not been identified above? 2. Are there other impacts or unintended consequences that have not been identified?   **Vision Australia response to consultation question 2:**   1. No 2. No |

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| **Consultation question 3:**   1. Are there other duplicative requirements between state and territory legislation, and Governance Standard 3, *Compliance with Australia law* that have not been identified above. 2. Are there other impacts or unintended consequences that have not been identified?   **Vision Australia response to consultation question 3:**   1. No 2. No |

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| **Consultation question 4:**   1. Are there other duplicative requirements between state and territory legislation, and Governance Standard 4, *Responsible Management of Financial Affairs* that have not been identified above? 2. Are there other impacts or unintended consequences that have not been identified?   **Vision Australia response to consultation question 4:**   1. Yes, for those entities that are engaged in fundraising activities there are current requirements for audits of activity and the submission of reports to confirm to the state or territory that the activities have been conducted per their requirements. This may remain and therefore become an area of duplicated reporting. 2. No |

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| **Consultation question 5:**   1. Are there other duplicative requirements between state and territory legislation, and Governance Standard 5, *Suitability of Responsible Entities* that have not been identified above? 2. Are there other impacts or unintended consequences that have not been identified?   **Vision Australia response to consultation question 5:**   1. No 2. No |

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| **Consultation question 6:**   1. Are there other duplicative requirements between state and territory legislation, and Governance Standard 6, *Duties of Responsible Entities* that have not been identified above? 2. Are there other impacts or unintended consequences that have not been identified?   **Vision Australia response to consultation question 4:**   1. No 2. No |

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| **Consultation question 7:**   1. Are there other duplicative requirements that have not been identified between the reporting tiers in state and territory legislation and the reporting tiers in the ACNC Act ? 2. Are there other impacts or unintended consequences that have not been identified?   **Vision Australia response to consultation question 7:**   1. No 2. No |

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| **Consultation question 8:**   1. Are there other duplicative requirements between state and territory legislation, and the Annual Information Statement reporting requirements that have not been identified above? 2. Are there other impacts or unintended consequences that have not been identified?   **Vision Australia response to consultation question 8:**   1. No 2. No |

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| **Consultation question 9:**   1. Are there other duplicative requirements between state and territory legislation, and the Annual Financial Statement reporting requirements that have not been identified above? 2. Are there other impacts or unintended consequences that have not been identified?   **Vision Australia response to consultation question 9:**   1. No 2. No |

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| **Consultation question 10:**   1. Are there other duplicative requirements between state and territory legislation, and the requirement to notify the ACNC of change of particulars that have not been identified above? 2. Are there other impacts or unintended consequences that have not been identified?   **Vision Australia response to consultation question 10:**   1. No 2. No |

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| **Consultation questions:** |
| 11. Are there other feasible options to address regulatory duplication that have not been identified? If you identify other feasible options, please describe the option and highlight the key advantages and disadvantages.  **Vision Australia response to consultation question 11:**  No |
| 12. For each option, are there other advantages and disadvantages that you think jurisdictions should consider?  **Vision Australia response to consultation question 12:**  N/A |
| 13. Which option do you consider that jurisdictions should pursue? Why do you prefer this option?  **Vision Australia response to consultation question 13:**  N/A |
| 14. Do you have any other suggestions on how to minimise costs arising from regulatory duplication?  **Vision Australia response to consultation question 14:**  The implementation of a grandfathering period where state charges are waived whilst the new system is implemented and all duplication removed. This may require the Commonwealth to compensate for fees that the States would otherwise receive during the implementation period. |
| 15. If jurisdictions decide to pursue an option other than the status quo, do you have any suggestions on how to manage the cost of transition?  **Vision Australia response to consultation question 15:**  As for 14. |

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| **Consultation question:** |
| 16. Do the cost assumptions underlying the impact analysis appear reasonable? If not, what changes would you like to suggest?  **Vision Australia response to consultation question 16:**  The cost assumptions appear to be reasonable.  17. Does the summary of the impact of Options 1 to 5 appear reasonable? If not, what changes would you like to suggest?  **Vision Australia response to consultation question 17:**  The summary of the impact of Options 1 to 5 appear reasonable. |