

National Human Rights Consultation Submission

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Submission Text:

It is commonly understood that the purpose of Section 116 of the Australian Constitution is to safeguard the rights of individuals against all forms of social, administrative, economic and legal discrimination based on religious belief.

It is my submission that the rights of the individual in this domain are in fact violated by Commonwealth tax law granting religious organisations, by virtue of their being religious organisations, a range of tax exemptions which afford them significant commercial advantages in running their many businesses and in distributing their revenues.

While this may appear to be just a corporate tax issue, in practice it violates individual rights in the following manner:

1. In the absence of clear public information concerning the distribution of the revenues and profits of religious organisations, it may plausibly be assumed that these are allocated to (a) charitable and humanitarian activities (which it was presumably the intention of tax law to benefit through tax relief, an intention I fully endorse, although that is irrelevant to my submission), and (b) meeting aggregate and infrastructural costs of establishing, facilitating and maintaining public religious worship, devotional practices and the promulgation of religious beliefs and doctrines.

2. A national tax liability profile which financially subsidises and benefits (b) above results in a net cost to national revenues which has to be met by other taxpayers, including individuals, whether or not they hold, or are sympathetic with, the religious beliefs and practices represented by the tax-exempt organisations.

In summary, consequently, I submit that while no religion has been established per se in violation of Section 116, Commonwealth tax law has established de facto a practice which obliges individual taxpayers, without their consent or approval, to contribute financially to the organisation and conduct of religious activity, and thereby constrains their rights in matters of religion.