

ABSTRACT FOR 2015 ATTA CONFERENCE

## What's in a Name? Social or Charitable Purposes?

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The not-for-profit sector has undergone a dizzying array of reform in the past few years. The introduction of the regulatory agency the Australian Not for Profit and Charity Commission ('the ACNC ') was perhaps the flagship reform, together with the passing of a legislative definition of charitable purpose. However the change of government in September 2013 has not seen the slow down of reform to the sector at all. Rather a whole new reform front has been opened under the guise of de-regulation centred on the ACNC. This paper examines the proposed de-commissioning of the ACNC and roll back of regulatory oversight to the Australian Tax Office (ATO) and Australian Securities and Investment Commission (ASIC) together with the concurrent introduction of the National Centre for Excellence for Civil Society. This paper will illustrate how the proposed reforms are more than a simple "turn back the clock" resumption of the status quo. This paper argues that removal of the ACNC must be examined in the wider context of other proposed tax and welfare reforms including the attempts by the government to withdraw itself from the provision of welfare services; the attempt to increase competition in the Sector for funding; and the wholesale re-imagining of the Sector by introducing the concept of 'social purposes' to replace the familiar charitable purpose.

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