

LLC      February 5, 2001

Inquiry into the Definition of  
Charities and Related Organisations  
C/- The Treasury  
Parkes Place  
PARKES ACT 2600

Dear Sir/Madam:

Re:      Submission to Inquiry into the Definition of Charities and Related Organisations

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Please find enclosed three copies of a brief submission in response to the Inquiry into the Definition of Charities and Related Organisations by Watchtower Bible and Tract Society of Australia.

We apologise for the lateness in providing you with this document which came about as a result of key members of our staff being overseas during most of January.

Thank you for providing us with the opportunity to make this submission.

Yours faithfully,  
WATCHTOWER BIBLE AND TRACT SOCIETY  
OF AUSTRALIA

W. M. Lloyd  
Vice-President

Encls.

Vincent Toole email: [vjt@hawknet.com.au](mailto:vjt@hawknet.com.au)

**INQUIRY INTO THE DEFINITION OF CHARITIES AND  
RELATED ORGANISATIONS**

**A Submission by**

the Watchtower Bible and Tract Society of Australia

on behalf of

Jehovah's Witnesses in Australia

**February, 2001**

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## Who Are Jehovah's Witnesses?

Jehovah's Witnesses are individual Christians who worship Jehovah, the supreme God of the universe and the Creator of it.—Isaiah 43:10, 12; Psalm 83:18.

The Watchtower Bible and Tract Society of Australia (the "Society") is a not-for-profit religious organization registered under the New South Wales *Companies Act 1961* as a company limited by guarantee. It is the legally registered body that acts on behalf of Jehovah's Witnesses in Australia. The objects of the Society are set out in the attached Articles and Memorandum of Association.

The primary attributes of the Witnesses and the Society are religious, charitable, educational, and community service oriented. Their activities are based on a love for God and their fellowman and can be divided into two main areas, the public ministry and the internal ministry.

### The Public Ministry

The public ministry includes home visitation in the community. The Society produces Bible-based printed material for distribution without charge. These publications include magazines, pamphlets, tracts, and books containing religious and moral discussion based on Bible principles which are designed to uplift mankind. They incorporate up-to-date medical, scientific, social, and educational information that addresses real-life problems. Bible studies are conducted on a regular basis with those in the community who desire to get to understand the Bible and how the principles it contains can assist them in various areas of life, such as within the family. In this way, comfort and hope is provided to many in the community who are suffering distress or pressure. Help is also given to those wanting assistance in areas involving Christian ethics, such as maintaining honest conduct, strengthening marriage bonds and rearing children. Other persons may desire help to stop smoking, abusing drugs, or engaging in physical violence or to improve their moral and, at times, physical cleanness.

### The Internal Ministry

The internal ministry involves assistance, training, education, and teaching provided to members of the various congregations of Jehovah's Witnesses by the Society and those it appoints as ministers and elders. This ministry includes regular Bible study and training for the public ministry through educational meetings which form part of the Witnesses' program of worship; a school for those associating with the congregation to improve their reading, comprehension, and public speaking abilities; and schools for ministers of the congregation and for missionaries. It includes a "shepherding" program to assist those in the congregation who are suffering in any way from illness, unemployment, family problems, or various day-to-day problems which are a part of modern society. In addition, the Society has established a hospital liaison network service to support those who want to avoid blood transfusions by providing the most up-to-date medical information published from around the world to medical practitioners who are willing to accept such assistance in treating Jehovah's Witnesses. This service has also assisted hospitals in learning about and adopting new and safer treatments that avoid or minimize the well-recognized dangers associated with blood transfusion

therapy. In doing so, it has aided the medical profession to be of greater assistance to the general community.

### **Disaster Relief and Church Construction Program**

Supporting the public and internal ministries is the Disaster Relief Fund and the church construction program, both of which are administered by the Society. Contributions received for disaster relief are used in times of major crises including cyclones, floods, fires, earthquakes, and other natural disasters. No public subscriptions are invited for this fund. Individuals willingly support this work of benevolence with no desire for recognition or reward. (Matthew 6:3) The church construction program is also financed by voluntary contributions of money, materials, and labour, with specialized teams of tradesmen devoting their personal time and resources on a volunteer basis to build or renovate Kingdom Halls (churches) for congregations in need.

### **Funding the Society's Activities**

Jehovah's Witnesses and the Society do not carry on any commercial activities to raise funds or obtain support for any of their charitable activities. They rely solely on voluntary contributions which are, for the most part, made by members of the congregations. They believe that they 'must love their neighbour as themselves' and therefore have a moral and Scriptural obligation to help their fellowman.

Donations to the Society are not tax-deductible, even when they are made for disaster relief or church building. We believe that more funds would be available if donations of reasonably large amounts "for the advancement of religion" were tax-deductible.

### **The Purposes and Practice of Christian Religion and "Charity" Are Inseparable**

Real charity is both the "purpose" and the "nature" of the activities carried out by a Christian religion if it follows the example of Christ set forth in the Bible. Perhaps the best known Scriptural principle related to charity is recorded at 1 Corinthians 13:13:

"And now abideth faith, hope, charity, these three; but the greatest of these is charity."—  
*King James Version.*

This statement was made by an apostle to the early Christian church. However, in modern times, the word "charity" has assumed a related, but more limited, meaning. The *Collins English Dictionary, Fourth Australian Edition*, defines "charity" as—

"1a the giving of help, money, food, etc., to those in need.... 5 love of one's fellow men....  
from Latin *caritas* affection, love ..."

It is this first definition that is given emphasis today. So charity is usually associated with giving the "poor and needy" support in various forms such as money, food, clothing, or medical aid. It is in this *limited* sense, then, that "charity" can be separated from the Christian religion or can be isolated within the activities of a church. The fifth

meaning given by *Collins Dictionary* is the meaning behind the Bible verse quoted above, for the word “charity” in that verse is translated from one of the Greek words for love, “agape.”<sup>1</sup> In fact, many modern translations render this Bible verse as follows:

“In a word, there are three things that last forever: faith, hope, and love; but the greatest of them all is love.”—*The New English Bible*.<sup>2</sup>

The meaning of the word “agape” extends beyond the love shown to family, friends, or marriage mate. According to *James Strong’s Exhaustive Concordance of the Bible* (1890, pp. 75, 76), agape—

“... is wider, embracing espec. the judgment and the deliberate assent of the will as a matter of principle, duty and propriety....”

Therefore, the “charity” of the Christian religion includes, but extends beyond, giving to the poor and needy by means of the provision of money, clothing, food, medical attention, and other material help. It encompasses a general compassion for other people, including a stranger and even an enemy. (Luke 6:27-29) This compassion prompts deliberate acts of goodwill on the part of a Christian toward another. It may, or may not, include assistance to the poor and needy by means of gifts of material possessions, but it is exercised for the good of the other person or a community of persons. It can include providing encouragement, advice, and counsel, giving hope, or showing kindness. For example, a depressed person is often better aided by words of encouragement than by a material gift, and a person in financial difficulties could be more lastingly assisted by guidance in managing their financial affairs than they would be by a temporary boost to their bank account. The person or organization who provides that guidance out of a sense of Christian love is no less a sharer in the chain of charitable actions than the one who freely gives a monetary gift.

It is impossible in these circumstances to divide charitable works from the true practice of religion.<sup>3</sup> An organization established for “the advancement of religion” is, in and of itself, giving both to the individual and to the community. If the church’s primary purpose is to uplift the morals of individuals comprising a community; if it teaches and promotes higher standards; if it assists couples to improve marital relationships; if it helps youths and others to have a purpose in life, to act responsibly, to pay their debts, to live morally, to avoid drugs, to resist smoking, to stop stealing, to avoid lying; and if it teaches people to be peaceable, then surely these charitable purposes and actions directed at preventing the problem rather than at the results of the problem are of great benefit to the community.

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<sup>1</sup> See *Webster’s Third New International Dictionary*, unabridged, which gives the primary meaning of “charity” as “Christian love ... love of fellow men.”

<sup>2</sup> See also the *New World Translation of the Holy Scriptures*.

<sup>3</sup> Except where the benefit has no public element such as the establishment of a closed order whose members are not involved with the community.

The charitable activities of Jehovah's Witnesses in this regard have been recognized by various authorities in different parts of the world. For example, A.I. Antonov, head of the Department of Family Sociology at the Lomonosov Moscow State University, and three other scholars wrote in their expert opinion submitted to the Golovinsky court:

“The literature of the religious association of Jehovah's Witnesses encourages its readers to strengthen family unity, highly value marriage, family, children, paternity and maternity, accept one's mutual responsibility as parents, children, and all family members.”—  
*Conclusion on the Results of a Research of Publications of Religious Association of Jehovah's Witnesses*, Institute of Religion and Law, Moscow, March 1998.

A survey of 126,966 people, conducted in Germany, found that 80 percent of those surveyed felt that their family life had improved because of applying the Bible-based teachings found in the publications of Jehovah's Witnesses.<sup>4</sup> In addition, an independent survey conducted in France in 1998 found that “98 percent of Jehovah's Witnesses consider that their faith has led them to a rather harmonious life and to the respect of laws.”<sup>5</sup>

### Overseas Definitions of Charity

In harmony with what is set out in the Issues Paper concerning the definition of charity, Lord Macnaghten, in *Commissioner for Special Purposes of Income Tax v Pemsel* [1891] AC 531, identified the four classes of charity as: (1) the relief of poverty; (2) the advancement of education; (3) the advancement of religion; and (4) other purposes beneficial to the community. The use of the term “other” assumes that “education” and “religion” are beneficial to the community. In general terms, Lord Macnaghten's four-class characterization of activities considered charitable has been adopted throughout the common law world.

As the Issues Paper also mentions, a charity must provide some public benefit. The publications of the British Charity Commission define “public benefit” as “for the benefit of the community (or a significant section of it).” At paragraph 30 of *CC21 Starting and Registering a Charity*, the commission states: “There is a general assumption that the advancement of religion is for the public benefit.”<sup>6</sup>

Section 501(c)(3) of the United States *Internal Revenue Code*, in addition to the relief of poverty and the advancement of religion, education, or science, includes in its definition of “charity” for tax-exempt status the erection or maintenance of public buildings, monuments, or works; lessening the burden of government; lessening of neighbourhood tensions; elimination of prejudice and discrimination; defence of human and civil rights secured by law; and combating community deterioration and juvenile delinquency.

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<sup>4</sup> *The Watchtower*, July 1, 1998, p.4.

<sup>5</sup> Survey conducted by SOFRES, ref. MHI-MNV 98-204, October 1998, p.9.

<sup>6</sup> For additional information see web site: [www.charity-commission.gov.uk/cc21.htm](http://www.charity-commission.gov.uk/cc21.htm)

### **Issues Regarding Definitions Used in Australia Compared to Other Countries**

The Society is not an international organization having branches in other countries. However, Jehovah's Witnesses are worldwide, and a different not-for-profit organization is registered in each country. The structures of these corporations vary according to the laws applying in each country. In some countries, such as the United States of America and New Zealand, donors to our religious organizations are exempt from gift duty and may claim tax deductions for donations made to the church.

In some countries, we are limited by the fact that funds received cannot be distributed to another country, thus preventing an international support arrangement. Although this has, at times, proven to be inconvenient, it has not unduly hampered our work.

### **Conclusion**

It is our submission that the common law definition of charity should be retained in Australia just as it has been in most common law jurisdictions.