

**TAXATION LAW RESEARCH PROGRAMME**  
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**FACULTY OF LAW**  
**UNIVERSITY OF HONG KONG**

## The Common Law Concept of “Charity”

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**Room 303, 3/F KK Leung Building, HKU**

Division 50 of the Income Tax Assessment Act, 1997 of Australia provides that the income of charitable institutions is exempt from income tax. There is no definition of ‘charity’ in the Act and the courts and the Australian Taxation Office have relied on the common law for guidance on this issue. The common law concept of charity dates back to 1601 under the Preamble to the Statute of Elizabeth. However in 1891 the House of Lords suggested that the legal meaning of ‘charity’ could be classified into four separate divisions as follows:

- \* the relief of poverty;
- \* the advancement of education;
- \* the advancement of religion; or
- \* for other purposes beneficial to the community

This presentation will discuss how these categories have been applied by the courts in England and Australia. As Hong Kong has also followed the common law in this area, some Hong Kong case law will also be referred to.



**Fiona Martin** holds both a law degree and a master of laws and is currently undertaking a doctorate in the area of charities for Australian indigenous peoples.

In 2009 Fiona was awarded the International Fiscal Association Prize for her doctoral work. She has written and taught extensively in the areas of revenue law, human rights law and legal education. Since commencing work with Atax in 2005 Fiona has developed and deepened her research interests in taxation issues relating to charities, particularly in the context of those for the advancement of Australian indigenous peoples. She has presented several conference papers in this area including at Melbourne University Law School which hosted the 2 day conference ‘Indigenous Communities, Economic Development and Tax Policy Symposium’. Fiona has also published several scholarly articles in this area.

Please register on-line via [www.AIIFL.com](http://www.AIIFL.com) or email Flora Leung at [fkleung@hku.hk](mailto:fkleung@hku.hk) if you are interested to attend.