

Cambridge University Press

978-1-107-05360-1 - Not-for-Profit Law: Theoretical and Comparative Perspectives

Edited by Matthew Harding, Ann O'Connell and Miranda Stewart

Index

[More information](#)

INDEX

- aboriginal peoples *see* indigenous peoples
- activity test, 'insubstantial' activity, 79–80
- administrative simplification *see* Australia
- advancement of education *see* education
- advancement of religion *see* religion
- advocacy
 - as charitable activity, xi–xii, 1–2, 37–8, 45–6, 64–5, 102–3, 149–53, 186, 193, 278, 282
 - containment clauses in grant agreements, 361
 - express advocacy and issue advocacy distinguished, 77–8
 - see also* electoral speech
- Andrews, William, 202–3
- Aristotle
 - theory of good, 15–16, 30–1
 - theory of matter, 23
- art and national heritage, taxation on lifetime gifts, 272
- Australia
 - administrative simplification as reform objective, 362–3
 - administrative simplification progress, 378–9, 384–6
 - business days taken for standard processes (table), 366
 - commercialisation and tax reform *see* commercialisation
 - compliance costs overviewed, 363–8
 - constitutional government, xii
 - constitutional leverage for law reform, 37–9, 60
 - constitutional status of politically active charities, 44–5, 52–5
 - controversy over charity statute, 2–3, 178
 - conversion to charity status, 365
 - definition of charity, 91, 92, 93, 94–6, 98–9, 100–2, 103, 104, 106–7, 109, 111–12
 - electoral speech regulation *see* electoral speech
 - form completion times (table), 376
 - fundraiser administration (table), 372
 - fundraising approval procedures, 365–7
 - fundraising legislation reform, 368–71
 - globalisation and tax reform *see* globalisation
 - grant application simplification, 371–9
 - implied freedom of political communication, 40–2
 - implied freedoms and political objects doctrine in tension, 42
 - 'in Australia' tax measures, 247–8
 - indigenous Australians *see* indigenous peoples
 - law reform process, 135–6
 - limitation of public benefit head, 46–7, 56–7
 - political objects doctrine, 40
 - political parties as charities, 45–6, 52–6
 - proportionate regulation, 379–84
 - public benefit concept, 44, 52

Cambridge University Press

978-1-107-05360-1 - Not-for-Profit Law: Theoretical and Comparative Perspectives

Edited by Matthew Harding, Ann O'Connell and Miranda Stewart

Index

[More information](#)

388

INDEX

- Australia (*cont.*)
 qualification for tax-exempt status, 64–5
 reform objectives, 359–63
 reform process overviewed, 358–9
 registration procedures, 368
 small associations reform issues, 381–4
 start up costs for charities, 363–8
 start up procedures, 367–8
 tax complexity, 286–9
 tax concession abuse, 289–90
 tax concession applications, 367
 tax concessions, 48, 57–60
 tax policy consistency, 284–6
 tax reform approaches, 292–3
 tax reform assessed, 293–4
 tax reform background, 276–8
 tax reform opportunities, 290–2
 tax reform problem areas, 284
 tax reform proposals, 199–200
 theoretical framework for tax policy development, 278–84
 US not-for-profit sector compared, 63–9
- Barbados, definition of charity, 190
- behavioural responses to regulation, 324–9
- Bittker, Boris, 202–3, 205–6
- Bromley, E Blake, 202–3
- Brooks, Neil, 205–6
- budgeting, need for comparative analysis, 22
- Canada
 advocacy, 1–2
 background to charity tax regime, 199–200
 capital gains exemptions on property gifts, 223–6
 definition of charity, 183–4, 185, 189, 190, 194
 donation by income 1987–1988 (table), 222
 donation by income 1989–1996 (table), 223
 donation by income 2001–2008 (table), 227
 donation frequency 1989–1996 (table), 223
 effect of tax reforms, 229
 ‘First-time Donor’s Super Credit’ proposal, 230–1
 increase in income ceilings for property gifts, 226
 share of donations and credits by income (table), 228
 tax concessions as incentive or reward, 207
 tax concessions reform, 218
 tax concessions reform approach summarised, 229–31
 tax considerations in definition of charity, 115, 116–17, 120, 126–7
 tax credit rates (table), 221
 tax credit reform, 218–23
 tax reform proposals, 199–200
 tax statistics (table), 229
- capital gains *see* taxation
- charitable trusts *see* trust law
- Charities Acts 2006 and 2011 (UK)
 author’s analytical approach, 137–9
 background and context, 134–6
 campaigning and political activity, 149–53
 ex ante approach, 316–19
 ex ante strategies critiqued, 319–23
 further reform prospects, 157–8
 implications for Charity Commission, 154–5
 implications for Charity Tribunal, 155–7
 independent schools, 139–43
 main features, 136–7
 regulatory framework, 314–15
 religious organisations, 143–9
 think tanks claiming to be educational, 153
- charity
 brand power of, 182
 definition of *see* definition of charity

Cambridge University Press

978-1-107-05360-1 - Not-for-Profit Law: Theoretical and Comparative Perspectives

Edited by Matthew Harding, Ann O'Connell and Miranda Stewart

Index

[More information](#)

INDEX

389

- giving *see* taxation
- historical significance of, 181–2
- illegal *see* illegality
- importance and value of, 179–82
- philosophy of *see* philosophical perspectives
- purposes of, 186–8
- as theme of study, 5–6
- see also* philanthropy
- Charity Commission for England and Wales
 - clarification of mandate, 329–34
 - definition of religion, 144
 - future of, 154–5
 - guidance on campaigning and political activity, 149–53
 - mandate, 314–15
 - reform of, 2–3
 - relationship with Charity Tribunal, 348–50
- charity law reform
 - constitutional leverage for, 37–9, 60
 - experience of, 9–11
 - global trend, 1–2
 - see also* regulation; *specific countries*
- charity sector
 - analytical perspective, 22
 - distinctiveness *see* distinctiveness; philosophical perspectives
 - need for comparative analysis, 19–20
 - relationships with regulators, 348–50
 - resource allocation, 309–10
 - social organisational model, 23–4
 - trustworthiness, 302–9
 - utilities regulation in relation, 324–9
 - wider civil society in relation, 312–13
- Charity Tribunal for England and Wales
 - achievement of objectives, 341–5
 - author's analytical approach, 336
 - future of, 155–7
 - High Court proceedings contrasted, 351–3
 - overview of, 336–40
 - reasons for creation of, 340–1
 - referrals to, 348
 - reform of, 353–7
 - registration applications heard by, 347–8
 - regulatory issues heard by, 347
 - relationships with Charity Commission and charity sector, 348–50
 - statutory inquiries heard by, 346–7
 - workload, 345–8
- Christian perspectives, 20
- civil society sector *see* charity sector; not-for-profit sector; philanthropy
- classical philosophy *see* philosophical perspectives
- Colinvaux, Roger, 200, 203, 204–5
- Colombo, John, 207–8
- commercial law, regulatory emphasis on, xi
- commercialisation
 - activities compatible with charity, 235–8
 - author's analytical approach, 233–4
 - growth of, 234–5
 - tax reform proposals, 233–4
 - taxation of unrelated commercial activities, 238–43
- compliance simplification *see* Australia
- Compton-Oppenheim test, 97–8
- 'conception of the good', 15–16
- concessions *see* taxation
- constitutional law
 - and governmental process, xii
 - implied freedom of political communication, 40–2
 - implied freedoms and political objects doctrine in tension, 42
 - leverage for law reform, 37–9, 60
 - not-for-profit sector in relation, 7–8
 - see also* electoral speech
- contributions *see* taxation
- corporate corruption and electoral speech, 78–9
- corporate electoral speech in US, 74–7
- cy-près doctrine, threshold test for operation, 21–2

Cambridge University Press

978-1-107-05360-1 - Not-for-Profit Law: Theoretical and Comparative Perspectives

Edited by Matthew Harding, Ann O'Connell and Miranda Stewart

Index

[More information](#)

390

INDEX

- definition of charity
 - author's analytical approach, 7, 115, 297–8
 - balancing of public benefit and private enjoyment, 99–100
 - balancing of public benefit and private profit, 98–9
 - 'benefit' element, 103
 - Charities Act 2013 (Australia), 194–6
 - coherence as aim, 133
 - constraints on expansion, 97–107
 - consultation as to, 191–2
 - difficulties as to, 113–15
 - education in relation, 92–4
 - English and Australian compared, 179–82, 186
 - English case law, 88–90
 - English development, 182–4, 185, 186–8, 189–90
 - expansion of legal definition, 90
 - expansionary influences
 - summarised, 110–12
 - fiscal considerations as determinant, 115–23
 - fiscal considerations as distortion, 123–32
 - fiscal influences for expansion, 109–10
 - future of, 196
 - generally, xi–xii, 64
 - government distinguished, 100–2
 - governmental influences for expansion, 108–9
 - heads of charity, 90–7
 - history of reform, 182–90
 - 'ideal conception', 115
 - importance of, 179–82
 - influences for expansion, 107–10
 - introduction of, 159–60, 165, 179
 - jurisprudential difficulties, 113–15
 - mortmain legislation, 124–6
 - need for reform, 185–6
 - no presumption of benefit, 105–6
 - politics distinguished, 102–3
 - precedential influences for expansion, 107–8
 - presumption of benefit, 103–5
 - public benefit, question of role, 106–7
 - 'public' element, 97–8
 - public submissions as to, 193–4
 - purposes of charity, 186–8
 - reform proposals, 188–90
 - religion in relation, 94–5
 - scope of charity, 186–8
 - social and economic change in relation, 8
 - Statute of Charitable Uses 1601 ('preamble'), 87–8
- Delany, V T H, 140
- disclosures
 - under electoral system regulation, 71–4
 - under tax regulations, 69–71
- distinctiveness
 - charity brand power, 182
 - 'ideal conception' of charity, 115
 - importance and value of charity, 179–82
 - question of, 6–7
 - tax treatment in relation *see* taxation
 - see also* definition of charity; philosophical perspectives
- distributive effects of taxation
 - public benefit test, 7
 - questions as to, 4–5
- donations *see* taxation
- economic and social change,
 - not-for-profit sector in relation, 8–9
- education
 - expansion of legal definition of charity, 92–4
 - think tanks claiming to be educational, 153
- electoral speech
 - Australian constitutional protection, 62
 - author's analytical approach, 62–3
 - corporate corruption and, 78–9
 - corporate speech, 74–7
 - disclosure effectiveness, 81–4
 - disclosures under electoral system regulation, 71–4

Cambridge University Press

978-1-107-05360-1 - Not-for-Profit Law: Theoretical and Comparative Perspectives

Edited by Matthew Harding, Ann O'Connell and Miranda Stewart

Index

[More information](#)

INDEX

391

- disclosures under tax regulations, 69–71
- express advocacy and issue advocacy distinguished, 77–8
- key US cases, 74–7
- national charitable sectors compared (Australia/US), 63–9
- organisational speech, 74–7
- organisations prohibited from overt political activities, 64–6
- political organisations, 69
- regulatory imprecision as to, 79–80
- regulatory inconsistency between multiple agencies, 80–1
- social welfare charities, 66–9
- US constitutional guarantee, 61
- England and Wales
 - ‘charity’ defined *see* definition of charity
 - charity law reform, 1–2
 - see also* Charities Acts 2006 and 2011
 - Charity Tribunal *see* Charity Tribunal for England and Wales
 - impact of new regulatory framework, 335
 - mortmain legislation, 124–6
 - political objects doctrine, 40
 - proceedings in High Court and Tribunal contrasted, 351–3
 - regulation *see* Charities Acts 2006 and 2011; Charity Commission for England and Wales; regulation
 - Statute of Charitable Uses 1601 (‘preamble’), 87–8
 - taxation *see* taxation
 - trust law *see* trust law
- European Union, transnational charitable taxation, 249–51
- express advocacy and issue advocacy distinguished, 77–8
- family benefit and public benefit test, 159, 164–5
- financial management, need for comparative analysis, 22
- First Nations *see* indigenous peoples
- fiscal state, commercialisation and globalisation in relation, 232–4
- Fraser, Nancy, ‘Keynesian-Westphalian frame’, 232–3, 252–3
- functional model of philanthropy
 - advantages of, 28–9
 - classical normative approach compared, 30, 35–6
 - limitations of, 23, 24
 - neo-classical synthesis, 33–5
 - normative assumptions of, 28–33
 - overview of, 23–33
- fundraising regulation *see* Australia
- Gift Aid *see* United Kingdom
- gifts to the nation, taxation on lifetime gifts, 272
- giving to charity *see* taxation
- globalisation
 - author’s analytical approach, 233–4
 - challenge of, 252–3
 - charitable activity abroad, 245–6
 - donations for activities abroad, 246–7
 - growth of, 243–5
 - international aid, relief and development charities, 252
 - national tax approaches, 248–52
 - offshore tax avoidance measures, 247–8
 - tax reform proposals, 233–4
- ‘good thing’, definition of, 15–16, 30
- Goode, Richard, 205–6
- government
 - charity distinguished, 100–2
 - definition of charity, 108–9
 - governmental process and constitutional law, xii
- Greek philosophy *see* philosophical perspectives
- Haig, Robert, 201
- heads of charity, definition of charity, 90–7
- High Court and Tribunal proceedings contrasted, 351–3
- Hochman, Harold, 214

Cambridge University Press

978-1-107-05360-1 - Not-for-Profit Law: Theoretical and Comparative Perspectives

Edited by Matthew Harding, Ann O'Connell and Miranda Stewart

Index

[More information](#)

392

INDEX

- Hong Kong, charity law reform, 1–2
- household sector
 - as organisational type, 23
 - in standard functional model of philanthropy, 24–5
- human rights law, religious organisations, 144–5
- illegality, doctrine of, 180
- incentives *see* taxation
- income tax *see* taxation
- indigenous peoples
 - charity law reform, 176–7
 - charity law reform assessed, 177–8
 - family-based structure as barrier to charity establishment, 159
 - public benefit test's effect on, 163–4
 - see also* Maori people
- inheritance tax *see* taxation
- internationalisation *see* globalisation
- Ireland
 - charity law reform, 1–2
 - charity legislation, 134–5
 - definition of charity, 183–4, 190
- Islamic perspectives, 20
- issue advocacy and express advocacy distinguished, 77–8
- Jewish perspectives, 20
- 'Keynesian-Westphalian frame', 232–3, 252–3
- Kingdon, John, 278–82
- landholding and public benefit test, 169–72
- law reform *see* charity law reform
- legal literature and research, scope of, 3
- lifetime gifts *see* taxation
- Locke, John, theory of the state, 25–8
- Luxton, Peter, 137–8, 143, 146, 155, 156–7
- Maori people
 - charity law reform, 159–60
 - charity law reform assessed, 177–8
 - family-based structure as barrier to charity establishment, 164–5
- landholding and public benefit test, 169–72
 - public benefit test, 166–7
 - public benefit test reform, 172–4
- McDaniel, Paul, 206, 207
- mortmain legislation and definition of charity, 124–6
- multiple agencies, regulatory inconsistency between, 80–1
- Muslim perspectives, 20
- national heritage, taxation on lifetime gifts, 272
- neo-classical philosophy *see* philosophical perspectives
- New Zealand
 - advocacy, 1–2
 - Charities Commission decisions on public benefit test, 174–6
 - charity law reform, 1–3
 - definition of charity, 96, 98, 106–7, 165, 183–4, 189, 190
 - income tax exemption, 165–7
 - indigenous peoples *see* indigenous peoples
 - public benefit test judicially critiqued, 167–9
 - public benefit test reform, 172–4
 - see also* Maori people
- Northern Ireland
 - charity law reform, 1–2
 - charity legislation, 134–5
 - definition of charity, 190
- not-for-profit sector
 - comparative approach to study, 5
 - constitutional law in relation, 7–8
 - content of essays summarised, 5–11
 - definition of, 1–2
 - definitional issues, 3–4
 - distinctiveness of *see* distinctiveness
 - evaluation of reforms, xii
 - legal literature and research, 3
 - lessons from law reform, 8–9
 - national sectors compared (Australia/US), 63–9
 - public policy in relation, xi–xii
 - questions as to, 6–11
 - regulatory emphasis on, xi–xii, 1–2

Cambridge University Press

978-1-107-05360-1 - Not-for-Profit Law: Theoretical and Comparative Perspectives

Edited by Matthew Harding, Ann O'Connell and Miranda Stewart

Index

[More information](#)

INDEX

393

- scope of study, xii
- social and economic change in
 - relation, 8–9
- taxation *see* taxation
- thematic approach to study, 5–6

- O'Connell, Ann, 58–9
- offshore taxation *see* taxation
- organisations
 - social theory of, 23–4
 - types of, 23
- other charitable purposes, expansion of
 - legal definition of charity, 95–7
- overseas activities *see* globalisation

- performance measurement,
 - comparative analysis, 18–23
- philanthropy
 - analytical perspective, 22
 - author's analytical approach, 18
 - definition, 22–3
 - effect of tax reforms, 270–1
 - functional model *see* functional model of philanthropy
 - goodness defined, 15–16, 30
 - individualist nature of giving, 213–14
 - insufficiency, 309–10
 - need for comparative analysis of, 19–20
 - need for unified theory of, 16
 - paradoxes in standard theory of, 17–18
 - particularism, 309–10
 - performance measurement, 18–23
 - philosophical perspectives *see* philosophical perspectives
 - religious perspectives, 20
 - standard functional model, 25–8
 - ubiquity of, 19
- philosophical perspectives
 - Aristotle *see* Aristotle
 - classical and functional normative assumptions compared, 30, 35–6
 - functionalism *see* functional model of philanthropy
 - 'good thing', definition of, 15–16, 30
 - 'ideal conception' of charity, 115
 - Locke's theory of the state, 25–8
 - neo-classical synthesis, 33–5
 - theory of matter, 23
 - see also* religious perspectives
- Plato, theory of the good, 30–1
- political objects doctrine
 - implied constitutional freedoms in tension, 42
 - legal background, 40
 - overview of, 40
- political organisations, tax-exempt status, 69
- political speech *see* electoral speech
- politics
 - advocacy *see* advocacy
 - charity distinguished, 102–3
 - and charity law reform, 9–11
 - guidance on campaigning and political activity, 149–53
 - 'inappropriate' political activities, 65–6
 - organisations prohibited from overt political activities, 64–6
 - as theme of study, 5–6
 - think tanks claiming to be educational, 153
 - see also* Charities Acts 2006 and 2011; electoral speech; philosophical perspectives
- precedential influences on definition of charity, 107–8
- presumption of benefit, definition of charity, 103–5
- private enjoyment, public benefit in relation, 99–100
- private profit, public benefit in relation, 98–9
- property tax *see* taxation
- public benefit
 - balancing with and private enjoyment, 99–100
 - balancing with private profit, 98–9
 - 'benefit' element, 103
 - Compton-Oppenheim test, 97–8
 - concept, 44, 52, 152
 - illegality doctrine, 180
 - indigenous peoples *see* indigenous peoples; Maori people

Cambridge University Press

978-1-107-05360-1 - Not-for-Profit Law: Theoretical and Comparative Perspectives

Edited by Matthew Harding, Ann O'Connell and Miranda Stewart

Index

[More information](#)

394

INDEX

- public benefit (*cont.*)
 - judicial critique of test, 167–9
 - limitation of public benefit head, 46–7, 56–7
 - no presumption of benefit, 105–6
 - operation of test, 160–3
 - presumption of benefit, 103–5
 - ‘public’ element, 97–8
 - role questioned, 106–7
 - social and economic change in relation, 9
 - test requirement, 180
- public policy, not-for-profit sector in relation, xi–xii
- purpose test
 - ‘dominant’ purpose, 79–80
 - requirements of, 168–9, 170–1, 180
- red tape reduction *see* Australia
- reform *see* charity law reform
- regulation
 - adverse behavioural responses, 324–9
 - author’s analytical approach, 7, 297–8, 314–15
 - coupling of competing regulatory goals, 312–13
 - of electoral speech *see* electoral speech
 - ex ante and ex post approaches, 315–16
 - inconsistency between multiple agencies, 80–1
 - promotion of trust, 302–9
 - reasons for, 301
 - regulatory imprecision, 79–80
 - resource allocation, 309–10
 - as theme of study, 5–6
 - see also* Charities Acts 2006 and 2011; Charity Commission for England and Wales; definition of charity; *specific countries*
- regulators
 - importance of clear mandate, 329–31
 - relationships with charity sector, 348–50
- see also* Charity Commission for England and Wales
- relief of poverty, expansion of legal definition of charity, 90–2
- religion
 - Charity Commission definition, 144
 - expansion of legal definition of charity, 94–5
 - human rights law, 144–5
 - perspectives on philanthropy, 20
 - see also* philosophical perspectives
 - religious organisations and charity law reform, 143–9
- resource allocation to charity sector, 309–10
- Rodgers, James, 214
- schools *see* education
- Scotland
 - charity law reform, 1–2
 - definition of charity, 183–4, 190
- Simons, Henry, 201–2
- Singapore, definition of charity, 98
- social and economic change
 - author’s analytical approach, 232–4
 - commercialisation *see* commercialisation
 - definition of charity *see* definition of charity
 - globalisation *see* globalisation
 - not-for-profit sector in relation, 8–9
 - taxation in relation *see* taxation
- social theory of organisations, 23–4
- social welfare charities’ tax-exempt status, 66–9
- South Africa, definition of charity, 183–4, 190
- ‘specialness’ of charity *see* distinctiveness
- Statute of Charitable Uses 1601 (‘preamble’), definition of charity, 87–8
- statutory definition *see* definition of charity
- Surrey, Stanley, tax expenditures concept, 205

Cambridge University Press

978-1-107-05360-1 - Not-for-Profit Law: Theoretical and Comparative Perspectives

Edited by Matthew Harding, Ann O'Connell and Miranda Stewart

Index

[More information](#)

INDEX

395

- taxation
 - author's analytical approach, 200
 - cap on relief *see* United Kingdom
 - capital gains exemptions on
 - property gifts, 223–6
 - categories of tax-exempt
 - not-for-profit organisations, 63–9
 - commercialisation and tax reform
 - see* commercialisation
 - concessions as incentive or reward, 205–8
 - concessions as indirect subsidy to charities, 208–18
 - concessions as state subsidy, 48, 204–5
 - cost-effectiveness of incentives, 210–13
 - deductibility of contributions, 20–1, 63–9
 - definition of charity *see* definition of charity
 - design of policy, 200
 - disclosures, 69–71
 - distributive effects *see* distributive effects of taxation
 - donations for activities abroad, 246–7
 - 'First-time Donor's Super Credit' proposal, 230–1
 - fiscal state, commercialisation and globalisation in relation, 232–4
 - form of incentives, 214–18
 - Gift Aid *see* United Kingdom
 - globalisation and tax reform *see* globalisation
 - income tax exemption, 21, 57–60
 - increase in income ceilings for property gifts, 226
 - indigenous peoples *see* indigenous peoples; Maori people
 - individualist nature of charitable giving, 213–14
 - inheritance tax on legacies, 271–2
 - international aid, relief and development charities, 252
 - 'Keynesian-Westphalian frame', 232–3, 252–3
 - lifetime gifts of national heritage items, 272
 - lifetime legacies, 272–3
 - measurement of tax base, 201–4
 - mortmain legislation, 124–6
 - national 'frame' of analysis, 232–3
 - not-for-profit sector generally, 4–5
 - offshore avoidance measures, 247–8
 - political organisations, 69
 - qualification for tax-exempt status, 64–5, 180–1
 - rationales for indirect subsidies, 210
 - rationales for tax concessions, 200, 205, 208–10
 - recognition of charity
 - distinctiveness, 7
 - reform and policy design *see* Australia
 - reform proposals, 199–200
 - social and economic change in relation, 9–10, 232–4
 - tax expenditures concept, 205
 - as theme of study, 5–6
 - see also specific countries*
- territoriality and globalisation *see* globalisation
- think tanks claiming to be educational, 153
- Thirsk, Wayne, 214
- trade and commerce *see* commercial law
- tribunal *see* Charity Tribunal for England and Wales
- trust law
 - cy-près doctrine, 21–2
 - quantitative test for charities, 21–2
 - threshold for altering charitable purposes, 21–2
- trustworthiness of charity sector, 302–9
- United Kingdom
 - approach to reform overviewed, 273–5
 - background to 'Big Society' agenda, 254–6
 - cap on Gift Aid relief
 - compliance issues for charities, 271

Cambridge University Press

978-1-107-05360-1 - Not-for-Profit Law: Theoretical and Comparative Perspectives

Edited by Matthew Harding, Ann O'Connell and Miranda Stewart

Index

[More information](#)

396

INDEX

- United Kingdom (*cont.*)
 - effect on giving, 270–1
 - issues as to, 267
 - proposal, 263–7
 - rich charities, 269–70
 - rich donors, 267–9
- charity law reform, 1–2
 - see also* Charities Acts 2006 and 2011
- charity redefined, 256–8
- Gift Aid changes
 - background, 258–9
 - inconsistent approach, 258
 - small donations, 259–61
 - substantial donations, 261–3
- inheritance tax on legacies, 271–2
- lifetime gifts of national heritage items, 272
- lifetime legacies, 272–3
 - see also* England and Wales; Northern Ireland; Scotland
- United States
 - advocacy, 1–2
 - Australian not-for-profit sector
 - compared, 63–9, 84
 - categories of not-for-profit organisations, 63
 - comparative measures of
 - charitability, 20–1
 - corporate corruption and electoral speech, 78–9
 - corporate electoral speech, 74–7
 - definition of charity, 96
 - disclosure effectiveness, 81–4
 - disclosures under Federal Election Campaign Act, 71–4
 - disclosures under Internal Revenue Code, 69–71
 - electoral speech regulation *see* electoral speech
 - express advocacy and issue advocacy
 - distinguished, 77–8
 - ‘inappropriate’ political activities, 65–6
 - key cases on electoral speech, 74–84
 - organisational electoral speech, 74–7
 - organisations prohibited from overt political activities, 64–6
 - political organisations’ tax exemption, 69
 - qualification for tax-exempt status, 64–5
 - regulatory imprecision as to electoral speech, 79–80
 - regulatory inconsistency between multiple agencies, 80–1
 - social welfare charities, 66–9
 - tax concessions as incentive or reward, 205–6, 207
 - tax deductibility of contributions, 20–1, 66
 - tax expenditures concept, 205
 - tax reform proposals, 199–200
 - transnational charitable taxation, 249
- utilities regulation, adverse behavioural responses, 324–9
- works of art, taxation on lifetime gifts, 272