QUEENSLAND COMBINED COUNCIL OF HISTORIC VEHICLE CLUBS INC.

Minutes of November bi-Monthly General Meeting

Held at 1376 Old Cleveland Rd, Carindale QLD on Thursday 22nd January 2009

www.qcchvc.org

President: David James (Austin) Ph: 0411694072 Email: dfjames@optusnet.com.au **<u>Vice-Pres:</u>** Val Sharp (Cadillac) Ph: 0418 786952 E-mail: sharpie@uqconnect.net **Secretary:** Richard Egglesfield (BVRC) Ph: 0417612533 Email: r-m-egglesfield@digisurf.net.au **Treasurer:** Kevin Eeles (CCCQ) Ph: 0438795199 E-mail: kee12411@bigpond.net.au **OT Liaison**: Rod Graydon (Rootes) Ph: 0417620877 E-mail: automarine@we.net.au

Meeting Opened: By David James at 7.30 pm
Present: As per attendance sheets

Visitors/ New Delegates: Chris Malone Pontiac; Trevor ? Pontiac; Denis Stone Classic Jaguar Enthusiast;

Alan Brimblecombe LAMA.

Apologies: Clair Juler; Kim McEwan;

New Member: nil

Minutes of General Meeting of 27th Nov 2008: Copies of GM minutes were distributed and mailed or emailed to all club's and delegates, Richard Egglesfield (BVRC) moved that they be accepted as correct subject to the addition of the two inward correspondence items from the GCAAC detailed in this months minutes. Seconded: John Greene (Mustang) Carried.

Business from Minutes: Notice of Motions deferred to General Business.

Correspondence Inward:

Letters: BVRC supporting the name change to QHMC; **BVRC** supporting the adoption on the New Constitution.; **Historical Commercial VAQ** supporting the name change to QHMC; **HCVAQ** supporting the adoption on the New Constitution.; **FX/FJHC** supporting the adoption on the New Constitution.; **BDVVMC** supporting the name change to QHMC; **DDVVMC** formally requesting they be granted the 2011 Combined Council rally; **Sunshine Coast ACC** requesting a Combined Council trophy for the 40th Motorkana on May 16-17 May, it's their NMHD event; **SCACC** inviting the management of Combined Council to attend one of their club or management meetings; **Council of Motoring Clubs WA** December Meeting Minutes including an interesting letter re Taxation for clubs; Austnet Cheque for \$500 for Peugeot Club refund of Claim Excess. HMCC requesting further clarification on issue relating to QT's letter to all SIVS users and the printed guidelines re club membership.

Emails: Secretary GCAAC. Advising they did send sample dating certificate (10/11/08) and advise that Terry Lloyd had resigned as Gold Coast Antique Auto Club's Delegate(8/11/08) and that both items were not included in the minutes; QT Laura O'Dea Minutes of the 25th Nov meeting with Combined Council.; RACQ Lynda Schekoske giving Combined Council permission to have a 3x3m gazebo at Motorfest to provide information about the Council and the old vehicle movement in Queensland; QT Laura O'Dea draft Terms of Reference to the regular meetings between Combined Council & QT.

Flyers: Bayside Vehicle Restorers Club re Ormiston Swap 29th March 2009; Qld Vintage Vehicle Association advising the change of location of the Brisbane Swap now at the Capalaba College School Road, Capalaba 31/5/09; Vintage Vehicle Enthusiast Group entry form for the Granite Belt Vintage Rally Easter 2009 Friday 10th-Monday 13th April for vintage vehicles only. **RACQ** flyer for Motorfest; **HMCCQ** Annual Maleny Motorcycle swap 22nd March 2009.

Magazines: 10 club magazines.

Correspondence Outward:

Letters To: **QT Laura O'Dea** commenting and suggesting changes to the draft Terms of Reference for Combined Council/QT meetings; **RACQ Lynda Schekoske** requesting Combined Council be given permission to set up a stall at Motorfest this June.

Richard Egglesfield moved the outwards be endorsed and the inwards be adopted, Seconded: Val Sharp (Cadillac); Carried.

Business Arising from Correspondence: Deferred to General Business

Reports:

Treasurer's Report:

Financial Report 28th November 2008 – 22nd January 2009

Receipts			Expenditure	
Affiliation Fees	\$ 407.50	Stationery	-\$	37.95
Interest -	\$ 2.54	Postage	-\$	50.60

		Supper	- November	-\$	40.00
Total Income	\$ 410	.04 Total Ex	penses	-\$	128.55
Opening cash book balance 28th November 2008					10,035.63
Plus receipts		\$	410.04		
less Expenses		-\$	128.55		
Closing cash book balance 22 January 2009					10,317.12
Total Term Deposits BOQ	\$ 16,720	.01		\$	16,720.01
Total Current Assets 22nd January 2009					27,037.13
Expenses for approval and/o	r confirmat	tion			
Cheryl Nott - supper		\$	40.00		
Richard Egglesfield - postage &	& stationery	\$	88.55		

Kevin Eeles moved that the report be adopted & bills approved for payment Seconded: John Greene (Cadillac) Carried.

Queensland Transport Report: Rod Graydon (Rootes).reported that there were no new items and that the next scheduled meeting with QT is in March and asked all clubs if they had any items to raise. No clubs indicated that they had issues to raise with QT.

Australian Historic Motoring Federation: The minutes of the AHMF AGM are STILL NOT AVAILABLE for clubs or state associations. Richard Egglesfield stated that the AHMF are in danger of being considered a 'joke' if they can't get out a report on the activities of their AGM to all state associations within 5 months. He recommended writing to the AHMF and ask them why we have received no report on their meeting conducted in Queensland last year.

Calendar of Events: Tom Lewis was not at the meeting. No new events calendar was handed out. Richard Egglesfield asked delegates if they had any new items to add. Two new items (Morgan Tour 9-12 Oct & Jimboomba Swap 30th Aug) were added and the updated calendar is attached to these minutes.

All clubs were asked to nominate any additional events that they wish to nominate as events open to members of other clubs. No additional events were nominated.

General Business:

NOTICE OF MOTIONS (Business from Minutes, Name Change & Constitution)

- (1) David James (Austin) moved that "the Name of Combined Council be changed to the Queensland Historic Motoring Council. (QHMC) or (HMC)" This motion was seconded by Richard Egglesfield (BVRC). There was some discussion, Christine Stevens (Morgan) indicated that there would be more costs than just the \$31.10 registration fee as the Website would need to have its name changed and our existing posters could not be used after the June long weekend. The motion was carried (only one club voted against the motion) with an effective, public appearance of the name change taking effect after the June long weekend so as not to upset and publicity related to the "Combined Council Rally" being organised by the QVVA.
- (2) Richard Egglesfield (BVRC) moved that "the QHMC replace the constitution rules 1-31 with new rules 1-50 as distributed with the November minutes with minor amendments. Richard Egglesfield explained that the new rules have the effect of updating the constitution to reflect the new "Model Rules," covering the change of name and documenting rules related to club delegates. He also stated that the proposed constitution does not change the objectives of the council. The motion was seconded by Christine Stevens (Morgan) and carried unanimously.
- (3) BY LAWS Richard Egglesfield (BVRC) moved that the QHMC adopt the new bylaws numbers as 3-6 as an appendix to the newly adopted constitution (BY-LAW 3 COMMITTEE). The association shall from time to time appoint such committees as it finds desirable, and shall outline the duties of such committees and their responsibilities; BY-LAW 4 PROPERTY- If a delegate breaks or damages property belonging to the association, the club which the delegate represents shall pay to the association all necessary costs of replacing or repairing such property. Cost to be determined by the Committee; BY-LAW 5 HANDBOOK-The association's management committee will develop, adopt and maintain a *Council Handbook* which will be used as a resource to help manage and guide the association's Management Committee in the ongoing management of the association. Should the *Council Handbook* be inconsistent with any part of the Incorporations Act 1981 as amended, the association's constitution, or the association's by-laws, the said Act, constitution and by-laws will prevail; BY-LAW 6-PUBLIC LIABILITY INSURANCE-The Management Committee will ensure that the club continues to have an appropriate level of Public Liability Insurance. Seconded Val Sharp Carried.
- (4) COUNCIL HANDBOOK Richard Egglesfield (BVRC) spoke about the draft Council handbook. Richard moved that the draft handbook be placed on the Council web site and be distributed by email to all clubs and delegates and asked that clubs comment on same with a view to having clubs endorse the Management Committee recommendation that the council adopt the document at the March meeting.
- (5) STANDARD DATING CERTIFICATE: The management committee has developed a draft recommended standard dating certificate using the best bits from those submitted by clubs (copy attached.) Richard Egglesfield moved that all clubs indicate, by the March meeting if they are prepared to use the proposed

- standardised dating certificate as per QT's request to have the Council consider using a standard dating certificate).
- (6) NATIONAL MOTORING HERITAGE DAY 17th May 2009: David James advised delegates that Clubs have not provided the Council with much or any detail/s to enable the Council to advertise events planned for this the NMHD.
- (7) COMBINED COUNCIL WEBSITE: Christine Stevens reported that the CC website http://www.qcchvc.org has been updated and is running well. Christine indicated that a new web site will be required because of the Council name change.
- (8) COUNTRY MEETING: David James updated the meeting on the plans of the Council management committee to have the president meet with the north Queensland country clubs at the Hub Rally in April this year.
- (9) SCACC invitation for the Council management committee to attend one of their club or meetings. It was resolved that the management committee will decide on each request.
- (10) TREE PLANTING NMHD: John Greene updated the meeting on the progress he is having to have Council member clubs as being seen to be "Green" by planting trees as a carbon offset. John has general agreement from BMD for our involvement in planting trees.
- (11) BYLAW 1: Management Committee Membership. John Greene moved a notice of motion that at the March general meeting he will move to amend Bylaw 2 to change the existing limit on delegates holding the same management position to 4 years. The proposed Bylaw 2 will be-"There is no limit as to how many years a delegate may serve as a member of the Management Committee, save that no delegate shall hold the same committee position for more than two FOUR (2) (4) years in a row." Clubs are asked to instruct their delegates on how they should vote on this amendment at the March meeting.
- (12) **NEW LOGO:** Christine Stevens moved that the Council consider getting a graphic artist to change the name on our logo to reflect the Council name change. The management committee indicated that it would investigate the issue at its next meeting.
- (13) **REGISTRATION COSTS:** Delegates were advised that one club member had been paying his SIVS registration for a number of years and being charged over \$400 per year. It seems QT were charging the wrong CTP rate. Delegates are again asked to inform clubs and club members what the correct SIVS registration fees are. Richard Egglesfield stated that the Pontiac Club had a very good section in their club manual, which outlined the details of registration fees etc and asked for permission to copy the information in the Council handbook. The President of the Pontiac club indicated he saw no problem.
- (14) INTRODUCE YOUR CLUB: The 'introduce your club section' (this month Mustang Owners Club.) was deferred to next meeting.
- (15) TAXATION FOR VEHICLE CLUBS: Richard Egglesfield tabled a letter from the WA Council which was a copy of a letter from the Office of the Treasurer. A copy of the letter is attached to these minutes.
 NOTE Next Bi Monthly General Meeting: Thursday 26th March 2009
 Meeting Closed at 9.40 pm.
- QCCHVC MEETINGS ARE HELD 7.30PM 4th THURSDAY OF THE ODD NUMBERED MONTHS 2009 General Meeting Dates 28th May, 23rd July, 24th Sept, 26th Nov

COUNCIL NEWS...... January 2009

Name Change - The name of the Queensland Combined Council of Historic Vehicle Clubs (Combined Council or CC) has changed to the **Queensland Historic Motoring Council.** (QHMC) or (HMC). However, the name change will not take effect until it has been registered with the chief officer of Department of Fair Trading and publicly the name will not change until after this years Combined Council Rally in June. The effective public date of the name change is to ensure that the Council does not adversely influence publicity for this years Combined Council Rally being organised by the QVVA.

New Constitution – The Council has adopted a new constitution, which now reflects the Model Rules proposed by the Department of Fair Trading. The only substantive change to the constitution is that the document now formally recognises Club Delegates to the Council. The new constitution will not take effect until the change has been registered by the Department of Fair Trading. A copy of the new Council's constitution will be published on the website http://www.qcchvc.org in February.

New Handbook - The Council has adopted a new handbook or Operations Manual. The aim of the book is to document the "how to" aspects of the running of the Council. The book has some additional sections that provide information on a "How To" bases for clubs to assist them in the management of club activities. An electronic copy of the handbook will be emailed to all clubs along with the January minutes. A word copy and a PBF copy of the Handbook will be available, for download, in February from the Council's website (http://www.qcchvc.org). Clubs are free to copy and modify the whole or parts of the book for their own use.

Tree Planting – The Council Goes Green. The Council is attempting to have the old vehicle movement be seen to be environmentally aware by off setting some of the "Carbon Foot Print" our vehicles produce by planting trees. In the next few months, the Council may be asking clubs to provide old cars for photo-shoots showing us planting trees and offsetting our Carbon Foot Print.

Taxation The ATO has ruled that "where the purpose of a not-for-profit organisation is to provide services or support to its members in the first instance, then a tax exemption is not considered appropriate."

<u>PLEASE NOTE</u> – Next Bi - Monthly Committee Meeting Thursday 26th February 2009

Combined Council is now holding bi-monthly general meetings (odd numbered month) with the Committee meetings on the alternate month (even numbered month).

	EVENTS	SWAPS			
26 th Jan 09 20 th to 22 nd Feb '09	BVRC Australia Day Rally. Ormiston State School Ph 32863424 Bayside Vehicle Restorers Club Weekend away camping at the Noosa Bougainvillea Holiday Park Tewantin book on 1800041444 ph Richard 32073733 for details.	6 th / 7 th Feb 09	Toowoomba Swap Showgrounds 0400 345 564 for bookings (a few sites left) Any one arriving in an Vintage, Veteran, Post Vintage or Historic vehicle will get free entry and be able to park on the oval.		
22 nd Feb '09	SCACC Sign on Show & Shine Nambour S/grounds Ph 54411084	22 nd March 09	Annual Maleny Motorcycle Swap 043822418		
7 th & 8 th Mar 09 8 th Mar 09	35 th Anniversary Invitation Rally – <i>Ipswich V&VVC</i> Classic & Custom Car Show by Monaro Club. Yeronga AFL	29 th March 09	BVRC Swap Ormiston State School - gates open 6.00am Ph Margaret 32863424.		
4 th & 5 th April 09	Mini Minor National Rally	26th April 09	Cleveland Autospectacular Swap Brian ph38292222		
4 th & 5 th April 09 11 th April 09 11 th & 12 th April 09 13 th to 18 th April 09	35 th Anniversary Rally – <i>Warwick Veteran & Vintage Vehicle Club</i> Morris Minor Car Show Southbank North Queensland Hub Rally Innisfail Ph 4096 6112 V&V Chev 4 th Anniversary tour starts at Dalby ph Noel 33415441	17 th May 09	LAMA Swap Gatton Showgrounds This event is part of National Motoring Heritage Day – Drive your Vintage, Veteran, Post Vintage or Historic vehicle to the event and enjoy free morning tea and display you vehicle.		
18 th & 19 th April	South Burnett Antique Auto 35th Birthday Rally Ph 41621805	31st May 09	QVVA Swap Cyril 0428 971 434 Frank 04120076 846		
26 th April 09 1 st to 4 th May 09	Cleveland Autospectacular Brian ph38292222 The Queensland and Jondaryan Woolshed 150 Year Anniversary	21 st June 09	GCAAC 2009 Original GC Swap Mudgeeraba S/grounds Ph 07 55241338 Email gcaac@yahoo.com.au		
and ard M. OO	Touring Assembly – Albert Budworth. 33988527 or 0429780980	25 th July 09	SCACC Nambour Swap S/Gounds Ph 54768388		
2 nd /3 rd May 09 2 nd /3 rd May 09	Tweed Valley Restorers Club Rally Murwillumbah Bundaberg Canefields Rally	30 th Aug 09	EFV8 Jimboomba Swap Ph Jim O'Shea 33419618		
2/3/4 th May 09	BVAC 40 th Anniversary Rally 5498 3827				
16 th & 17 th May 09	Heritage Truck Show Beenleigh - NMHD				
16 th & 17 th May 09	40 th SCACC Motorkana ph 54411048 -NMHD				
17 th May 09	National Motoring Heritage Day, various events				
17 th May 09	NHMD LAMA Swap Gatton				
17 th May 09	NMHD Run arranged by Bayside VRC				

Any other Rallies or Swaps please advise Tom Lewis

17th May 09

28th June 09

6th to 8th June 09

8th & 9th Aug 09

20th Sept 09 3rd & 4th Oct 09 9th -12th Oct 09

22nd & 23rd Aug 09 22nd & 23rd Aug 09 Blind Driving Day Lakeside ph 38221366

32061812 or 38416373

RACQ Combined Council Rally at Bribie Island – QVVA ph

LAMA Tractor Trek Email sec.lama@hotmail.com

LAMA Gatton Rally email sec.lama@hotmail.com
Morgan Centenary Tour Ph Greg 32606197

Historic Commercial Truck Show Cleveland S/ground. Qld Omnibus & Coach Show Cleveland S/ground.

RACQ Motorfest Eagle Farm Contact Albert Budworth. 33988527

ABC All British Day Tennyson Contact Albert Budworth. 33988527

Provide details of event, location, date, ensuring you include contact person/s and phone number/s. Phone 07 3814 0077 after 7.00pm or 5 Kentucky St Redbank Plains 4301Email: thomasdlewis@optusnet.com.au

QCCHVC	Attendance List General Meeting 22/1/						
Name	Address	Town	PC	Email	Phone	Club	Present
Rick Abell	10 McIntyre Street,	Toowoomba Id	4350		4613 6611	DDVVMC	
Lawrie Bennett	5 Solway St	Carina		libennett@hotkey.net.au	3398 5762	ROCCQ	
A Brimblecombe	4 Glencarn Rd	Laidley	4341	agaebrim@bigpond.com	0419722007	LAMA	
Albert Budworth	49 Thomas St	Camp Hill	4152	albewrt.budworth@.racq.com.au	3361 2424	ABCCC / VCCA(Q)	
Graham Bristow				grahamwb@bigpond.net.au	3206 0972	QOCS	
R Burrows				red_path@bigpond.net.au	3822 1366	RMCQ	
Fred Clark	291 Rode Road,	Wavell Heights	4012		3359 9096	QOCS	
Alex Connors	9 Lords St	Wellington Pt	4160		3207 3425	BSSMMCC	
Kevin Doyle	213 Esplanade,	Redland Bay	4165	kdoyle2@bigpond.com.au	3207 3425	BSSMMCC	
R Egglesfield				r-m-egglesfield@digisurf.net.au	3207 7233	BVRC	
K Eeles	66 BRIDGNORTH ST	Carandale		kee12411@bigpond.net.au	3843-6809	Citroen	
Braidon Fowler	440 Lowood-Minden Rd	Trampa	4311	braidonfowler@gmail.com	07542685260	LAMA	
A Gorski	139 Warriewood Street,	Chandler	4155		3390 11229	QMVG	
D Gorski	139 Warriewood Street,	Chandler	4155		3390 11229	QMVG	
Rod Graydon				automarine@we.net.au	3881 0800	Rootes Group	
John Greene	43 Melville Tce,	Wynnum	4178		3396 4645	Mustang Owners Cub	
Carl Gregory				bigcarle60@msn.com	3396 0464	P76	
Lou Hicks	64 Pachley Rd		4208	fordclub@netspace.net.au			
Col Hinxman				chinxman@bigpond.net.au	3356 9816	Buick	
David James	4 Sortfish G,	Birkdale	4158	dfjames@optusnet.com.au	3822 4818	AMVCQ	
Graham Leacock	8 Hamilton Road,	Wavell Heights	4012		3266 5042	RROC / BDC	
Ralph Murfin	49 Burlinton Street,	Holland Park	4121		3397 3347	MJCQ / HCVA	
Cheryl Nott	729 Rochedale Road,	Rochedale	4123		3341 5619	BVRCIFX-FJ/Heritage	
Dick Perry	62 Hill Pde	Clontart	4019		3284 7466	BNAAA	
Leo Ryan	6 Charlmay St	Toowoomba	4350		46320097	DDVVMC	
Jim Scott	6 Decruchy Crt	Highfields	4208	scottyjb@gotalk.net.au or scotty844@hotmail.com	4615 5802	LAMA	
Val Sharp	276 Green Camp Rd	Wakelerly	4054	sharpie@uqconnect.net		Cadillac	
Noel Spicer	37 Lyndhurst Tce	Elimbah	4516		5497 4993	Early Ford V8	
Christine Stevens				info@ftrs.com.au	0419 789151	CAR Incorporated	
Denis Stone	38 Rutledge St	Coolangatta	4225	denissto@bigpond.com	55368889	Classic Jaguar	
Milton Straford	15 Lilac St	Inala	4077	thunderandsqueak@hotmail.com		SWBMC	
Ted Wojtasik	14 Catherine St	Birkdale	4159		32072824	QVVA	
Bert Wilson	36 Caroline St	Riverview	4303	bawilson@optusnet.com.au	33893821	A7RQ	





ANNUAL MALENY MOTORCYCLE SWAP

SUNDAY 22nd MARCH, 2009

DON'T MISS IT!
THE SWAP MEET IS FOR ONE DAY AND ONE DAY ONLY!

MOTORCYCLE AND RELATED PARTS ONLY! PLEASE ABSOLUTLEY NO BRIC A BRAC OR DOGS!

MALENY SHOWGROUNDS, MALENY, QUEENSLAND

GROUNDS WILL OPEN TO VENDORS AT <u>2PM SATURDAY 21st</u> - ABSOLUTELY NO EARLIER!!

Admission: \$5.00 per person

Camping is permitted on Saturday Night Only!! It is \$5.00 per person to camp.

Great food available on Saturday afternoon and Sunday.

BOOKING A SITE

Outdoor site will cost you \$5.00.

Indoor sites are available and BOOKINGS ARE ESSENTIAL!

Indoor sites are \$15 each and include entry for 1 person.

Indoor sites must be booked and pre paid for by the 14th of March, 2008.

To make a Booking Phone Bob on: 0434822418

Sunshine Coast Area, Historical Motorcycle Club of Qld Inc. PO Box 8093 Maroochydore DC Qld 4558

REMEMBER

Gates will not open to vendors or public until 2pm Saturday 21st.

We Hope to See You All There!



THE HISTORIC COMMERCIAL VEHICLE ASSOCIATION QLD INC

proudly presents the

16TH ANNUAL SHOW AND SWAP

22 - 23 AUGUST 2009

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CLEVELAND SHOWGROUNDS, LONG STREET CLEVELAND.

HOW MUCH??? ADULTS \$5

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♣ STATIONERY ENGINES
♣ FOOD & DRINKS AVAILABLE

4 SWAP MEET SUNDAY

WORKING DISPLAYS ALL WEEKEND WITH DIS

♣ REDLAND'S MUSEUM OPEN ALL WEEKEND WITH DISPLAYS
♣ VINTAGE & VETERAN CARS AND MOTOBIKES

CONTACTS



IAN 0428 758 973 GARY 07 3206 4627 RON & MARGIE 07 5448 8246

DARRYL & PAM 07 3206 7150 GRAHAM & JANET 07 3207 5159

DONNA & MARK 07 5546 7050











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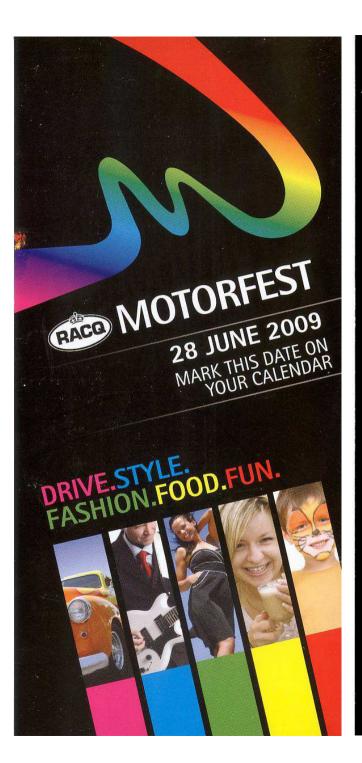
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Toowoomba Showgrounds
Harvey Rd, Glenvale
Plenty of Free Parking
\$6 entry adults (14 years +)
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GREAT DAY OUT

SUNDAY 28 JUNE 2009 EAGLE FARM RACECOURSE

LANCASTER ROAD, HAMILTON

Mark RACQ MotorFest in your calendar now or you might miss out on being part of Brisbane's largest showcase of vintage, veteran, classic and special interest vehicles.

Registrations open on 2 March and close on 29 May 2009.

Display spaces will be limited to 800 so be quick to register!

NO REGISTRATIONS WILL BE ACCEPTED AFTER 29 MAY OR ON THE DAY.

EARLY BIRD REGISTRATION 2 March – 24 April 2009 \$15 incl GST per vehicle

FULL REGISTRATION 25 April – 29 May 2009 \$25 incl GST per vehicle

REGISTRATION FEES INCLUDE

- 1 x vehicle entry
- 1 x commemorative car badge
- 1 x 2-for-1 breakfast voucher"
- 1 x lucky door prize ticket

A \$5 discount on both early bird and full registration fees will be offered for single owner, multi-vehicle registrations or for clubs registering more than 10 vehicles. Terms and conditions apply. See www.racq.com/motorfest for full details.

"Valid until 10.30am on 28/06/09 at Eagle Farm Racecourse only.

Registration forms will be distributed in early 2009. Online registration will also be available.

TAXATION

The following Letter is one of two received by member clubs of the CMC WA from the Office of the Treasurer by two different authors. Apart from the addressees and club names and members, both letters are identical.

This letter is printed in the interest of giving our member clubs all information available on the vexed issue of taxation.



OFFICE OF THE TREASURER

PO BOX 6022
PARLIAMENT HOUSE
CANBERRA ACT 2600

25Nov2008

Telephone: 02 6277 7340 Facsimile: 02 6273 3420

Dr Mal Washer M.P Member for Moore 3 Boas Avenue JOONDALUP WA 6027 Dear Dr Washer

Thank you for your personal representations of 10 June 2008 to the Treasurer on behalf of Ms Kaye Gobby, Secretary. Model A Restorers Club, PO Box 2004. Marmion, WA 6020, concerning tax exemptions for car clubs. The Treasurer has asked me to respond to you. I apologise for the delay in responding.

It may assist if I explain the rationale for the taxation arrangements that apply to various not-for-profit organisations and then explain the basis for the taxation rates that apply to organisations such as the Model A Restorers Club.

As the purpose of not-for-profit organisations can vary enormously, the tax law does not provide a blanket income tax exemption for not-for-profit organisations or membership based entities. One of the key determinants of income tax exemption status is the extent to which an organisation provides a wide public benefit.

Income tax exemptions are provided to not-for-profit organisations whose purposes are broadly beneficial to the wider Australian community. such as charitable, religious, scientific and public educational institutions.

Where the purpose of a not-for-profit organisation is to provide services or support to its members in the first instance, then a tax exemption is not considered appropriate. This is because the organisation's focus is first and foremost on the interest of its members.

It should be noted that not-for-profit organisations which are based on the interests of members benefit significantly from not being assessed on the receipts from their members. That is the mutual receipts of a not-for-profit club. society or association are not counted as assessable income. Mutual receipts are

those derived from dealings with the members of the organisation, and include amounts members pay for services offered by the club such as bar and restaurant facilities.

Not-for-profit entities that are not income tax exempt also enjoy concessional income tax treatment in regard to the assessable non-member income. such as bank interest. This concession is not available to a for-profit company. The \$416 threshold concession provides a tax exemption to smaller not-for-profit entities with a relatively low income. The concession is intended to ensure those small organisations do not have to incur the compliance costs associated with managing their tax affairs, such as lodging annual income tax returns.

Ms Gobby also raises concerns about the tax rates applied to not-for-profit organisations. As I have noted above, there is no blanket tax exemption for not-for-profit organisations. In the absence of an exemption, the competitive corporate tax rate of 30 per cent applies to the income of a not-for-profit organisation.

The Treasurer announced in the 2008-09 Budget that the Government will conduct a comprehensive review of Australia's tax system to create a structure that positions Australia to deal with the demographic. social, economic and environmental challenges of the 21st century.

The review will encompass Australian Government and state taxes, except the goods and services tax, and will encompass interactions with the transfer system.

On 6 August 2008 the Treasury released a paper on the current Australian tax and transfer system to inform public discussion. The review panel will provide a final report to the Treasurer by the end of 2009.

Additional information. including the terms of reference and a copy of the Treasury paper, can be found on the review website (www.taxreview.treaasury.!-1rw.au) or by calling the information line on 1800 614 133.

Whether the \$416 threshold should be raised falls within the broad scope of the review. As such, I have forwarded your correspondence to the review team to be considered as part of the review. (Bolded by Sec CMC)

The Australian Taxation Office's (ATO's) Income Tax Guide for Non Profit Organisations publication provides a breakdown of organisations that are exempt from income tax, and outlines general information about income tax paid by not for profit organisations. This publication is available from the ATO's website www.ato.gov.au. Ms Gobby may also wish to contact the ATO's Non Profit Centre hotline on 1300 130 248 for further information.

I trust this information will be of assistance to Ms Gobby.

Yours sinerely

Chris Barrett Chief of Staff