

University Australia Trust – have openly solicited and funnelled donations to support illegal settlement activities. These charities are all in the Australian Charities and Not-for-profits Commission database.

Given the significant tax concessions afforded to charitable contributions, there are widespread community concerns regarding the prospect that donations made to these organisations are attracting tax-deductible status.

I further note concerns that the 2019 Australia-Israel Convention for the elimination of double taxation lacks an explicit territoriality clause, in contrast to various EU and US agreements with Israel. The absence of any clear differentiation between Israel's 1967 borders and Israel's illegal settlements suggests, prima facie, that concessions regarding double taxation may extend to income generated or assets held in Israeli-occupied Palestinian Territories.

In light of these reasonable community concerns that Australian citizens are funding or otherwise facilitating the continuance of Israel's illegal settlements regime, and perhaps receiving tax concessions for doing so, I seek your response to the general issue, as well as the following specific questions relating to the matter.

- a) Are donations made to not-for-profit organisations which support Israeli settler activities in the Occupied Palestinian Territories awarded with tax-deductible concessions?
- b) Given that Australia has never recognised Israeli sovereignty beyond its pre-June 1967 borders, can you confirm that the 2019 Australia-Israel Convention for the elimination of double taxation only applies to land within those borders.
- c) Do provisions exist under Australian law for the removal of tax-deductible status for not-for-profit organisations supporting illegal settler activity in the Occupied Territories?
- d) What guardrails could be implemented to prohibit Australian individuals or organisations from providing financial support to Israeli settlement activity in the Occupied Territories? What financial sanctions could be implemented to punish those who act in breach of any such prohibition?

While these questions do not exhaustively convey the many reasonable concerns that have been canvassed regarding Australian involvement in Israel's settlement enterprise, they are illustrative of wide-spread public engagement with this important issue.

I therefore seek your response to these specific questions, and consideration of the broader issue, in the interest of ensuring that Australians are in no way complicit in Israel's illegal settlement regime.

**I would be pleased to personally discuss this matter with you or your office, and seek to do so given the urgent need to take action on this issue of significant public concern.** Please don't hesitate to contact me if you would like to discuss this matter further.

I look forward to your response.

Yours sincerely



**Julian Hill MP**  
Federal Member for Bruce

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