



CHURCH OF SCIENTOLOGY

Australia, New Zealand and Oceania

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THE STATEMENT OF THE CHURCH OF SCIENTOLOGY

The Today Tonight's claims regarding the Church of Scientology in the UK are offensive. The Church of Scientology Religious Education College Inc's status in the United Kingdom is entirely dependent on the laws of the United Kingdom so far as any tax concessions are concerned.

Church of Scientology Religious Education College Inc is an incorporated non-profit association. Whilst it does have charitable purposes as laid out in its Rules of Association, it is not a registered charity in South Australia or with the Australia Taxation Office. Any claims to the contrary are incorrect and this can be confirmed by searching on the government website at www.abr.business.gov.au.

No tax benefits have ever been received by the Church of Scientology Religious Education College Inc as a result of the fact that it is registered in South Australia. There is no so-called "tax haven" and the Church of Scientology Religious Education College is subject to the UK laws with no special concessions by reasons of its having been registered in South Australia.

It is also incorrect to claim that all the European Church's are part of the UK Church. As stated its rules of association, there are many other Churches that are members of the association. To say these member Churches are part of the corporate structure is incorrect. The European Churches are separately incorporated in their own respective countries.

Concerning the claim that the former old residential and postal address of the Public Officer is the headquarters of the Church in the UK, this is a misinterpretation and an error.

All Churches of Scientology are established as non-profit religious entities and the Church of Scientology Religious Education College is no different.

Regarding the Church of Scientology's international matters, the United States Internal Revenue Service tax exemption in 1993 followed an examination of an intensity and depth without parallel in the history of exempt organisations. IRS officials subjected Scientology Churches to the most intensive scrutiny any organisation ever faced—including a meticulous review of their operations and financial records, as well as a comprehensive review of every aspect of Church policy and practices at all levels, including the most senior echelons of its management. This came to well over one million documents.

The Church of Scientology International provided the IRS with copies of internal annual financial statements for 29 major Church organisations. The IRS was given unfettered access to every echelon of the Church's ecclesiastical hierarchy. Thus, the IRS examination was not limited to United States entities, but specifically included the financial and other affairs of Church organisations from Australia to Canada and from Europe to South Africa.

Through these separate examinations, the IRS could trace every expenditure from an organisation to a corresponding receipt of the organisation receiving the payment.

In the end, the IRS came to the only conclusion possible after such thorough examination: Scientology Churches and their related entities were organized and operated exclusively for charitable and religious purposes.

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