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Draft Submission to Consultation on Tax Deductible Gift Recipient Reform Opportunities Discussion Paper

We write as the Board of the Australian Religious Response to Climate Change (ARRCC). We will focus our comments on the last section of the Discussion Paper regarding the Parliamentary Inquiry into the Register of Environmental Organisations.

ARRCC is a multi-faith, member-based organisation of people from around Australia who are committed to taking action on climate change. Our organisational members include the Union for Progressive Judaism, Anglican EcoCare, Islamic Sciences and Research Academy, Caritas Australia, Federation of Australian Buddhist Councils and Catholic Religious Australia. We believe that as people dedicated to the common good, inspired by our beliefs and energized by our spirituality, people of all faiths can and should be at the forefront of creating a safe climate.

Advocacy for the earth as a moral calling

Re Recommendation 5

“The Committee recommended that legislative and administrative changes be pursued by the ATO to require that the value of each environmental DGR’s annual expenditure on environmental remediation work be no less than 25 per cent of the organisation’s annual expenditure from its public fund.”

The adoption of this recommendation would place unjust practical demands on environmental advocacy organisations which have no expertise in the very different field of remediation, and would compel a change to the goals of these organisations. The recommendation shows a wrongful devaluing of environmental advocacy work in its own right.

ARRCC views advocacy for the earth’s eco-systems as a moral calling. It is a duty of people of faith and all people of goodwill to recognise the earth as our common home; that it is precious and vitally important as the basis for life as we know it.

The earth itself has no voice of its own, whilst the voices of industry spend heavily to be heard by people in government. Those with vested interests can pay lobbyists and form relationships with politicians.

The earth relies only on civil society for any representation, citizens with relatively fewer resources whose conscience spurs them to take action in among their many other competing responsibilities. Many citizens attempt to improve their chances of success by combining, and forming or joining environmental advocacy organisations.

In Pope Francis’ encyclical, *Laudato Si’*, environmental advocacy organisations are praised no less than seven times. For example, in paragraph 232, it states, “*Society is enriched by a countless array of organizations which work to promote the common good and to defend the environment, whether natural or urban.*”

This is because the fate of marginalised people relies more heavily than the fate of the rich and powerful on the health of their environments. Those of us working to limit the damage wrought by the mining and burning of fossil fuels are also working for the benefit of those of the world’s people

who stand to lose the most because of climate change; vulnerable people living in places like the Torres Strait, the Pacific Islands, Africa and South Asia. As Pope Francis says in paragraph 49. *“A true ecological approach always becomes a social approach; it must integrate questions of justice in debates on the environment, so as to hear both the cry of the earth and the cry of the poor.”*

Equity with the corporate sector

Companies are able to claim tax deductions on their donations to such organisations as the Minerals Council of Australia and the Institute of Public Affairs. These are well-funded bodies which lobby for the rights of corporations.

Civil society and the natural environment itself should have at least equal recognition in the law.

Nonviolent civil resistance as a civic duty

Re Recommendation 6.

“The Committee recommended that administrative sanctions be introduced for environmental DGRs that encourage, support, promote, or endorse illegal or unlawful activity undertaken by employees, members, or volunteers of the organisation or by others without formal connections to the organisation.”

We, as people of faith, express our support for peaceful, nonviolent forms of direct action when people of good conscience judge that the legal system is being used to protect or perpetuate an injustice. We believe that there should be a wide range of options for peaceful, nonviolent protest admissible while retaining DGR status.

We stand strongly opposed to illegal activity that is destructive of property or could be a threat to the safety of any person, whether they be workers, the police or anyone else. **There is no place for any form of violence.** Australian law, in general, enshrines values of the protection of person and property, and they should be respected. Indeed, **the principles of nonviolence are uniformly upheld among organised environmental activists in Australia.**

However, if a democracy is to function optimally, we believe there is a place for peaceful, nonviolent resistance to the enforcement of laws which allow injustice to otherwise prevail.

Role of civil society in a democracy

Peaceful civil resistance is widely recognised in most democracies as a valid form of protest available to civil society which allows citizens to counter-balance the power of unjust forces. Without this recognition, civil society is weakened and, in turn, our democracy is less robust.

The Government’s discussion paper implies that activities that are unlawful are a priori not in the public interest. The terms are mentioned together in a number of places: “operating lawfully and in the public interest” or “unlawful or contrary to public policy”. ARRCC challenges this assumption: History abounds with examples of how the legal system of a country was, and is, used to support an unjust system. Australia is not immune from such injustice. Many see the power of the corporate sector as disproportionate in our country, with its emphasis on maximising profits, not the common good. For example, the legal system is used to defend mining companies even when they repeatedly breach the conditions of their mining licences.

Civil society in Australia is increasingly disturbed by the lack of respect shown by mining companies for the human rights of traditional owners, for the integrity of fragile ecosystems, the viability of other

industries, for agricultural land and the safety of local water supplies. Companies are repeatedly known to misrepresent their performance in relation to these societal values.

As Pope Francis writes in paragraph 123 of *Laudato Si'*: “We should not think that political efforts or the force of law will be sufficient to prevent actions which affect the environment because, when the culture is itself corrupt and objective truth and universally valid principles are no longer upheld, then laws can only be seen as arbitrary impositions or obstacles to be avoided.”

Nonviolent discipline to political protest

People are inclined to protest when they perceive, or are adversely affected by, injustices in society. It is exceedingly important that this protest be disciplined and nonviolent. When organisations teach the principles of nonviolence and provide guidance, a safeguard is provided to society. The targets of protest as well as police and bystanders can be much more assured that protests will be peaceful and that they will be safe.

Heroes in history who have practised civil resistance

Civil resistance has been practised by civil resistance movements such as those that ended apartheid in South Africa and segregation in the southern states of the USA. Heroes of the various movements include Mahatma Ghandi, Martin Luther King, Dietrich Bonhoeffer and the Berrigan brothers.

Civil resistance has been practised by Abolitionists seeking an end to the slave trade and Catholic workers in Poland who won their freedom in part by participating in general strikes deemed illegal by the communist dictatorship. We note that civil society is usually more able to perceive injustice than those in power, and it would be naïve to think that Australian society is somehow exempt from this historical reality.

It is ethically inconsistent to admire those practising civil resistance in history, yet to disdain those who conscientiously engage in civil resistance in current contexts.

For these reasons, we believe environmental organisations should retain their Deductible Gift Recipient status, even if their advocacy activities at times lead some activists to conscientiously undertake nonviolent activities which are unlawful.

Of course, relating to the final clause proposed, it is quite contrary to any natural justice that an organisation be at risk of being penalized “by others without formal connections to the organisation”.

We request that these arguments are considered by the Treasury Department for the purposes of the current review.

Yours sincerely



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