



4 August 2017

Senior Adviser
Individual and Indirect Tax Division
The Treasury
Langton Crescent
PARKES ACT 2600

Dear Sir/ Madam,

I donate to a number of charities whose activities I think worthy of support. These include Oxfam, the Uniting Church "Uniting" social welfare appeal and Environment Victoria. There has hitherto been no problem for the government allowing me to claim deductions for these donations to worthy organizations that use them as they judge best.

However, it now seems to be proposed that environmental charities are to be treated differently, by prescribing the behaviour of these charities; in particular that 25 or even 50 per cent of their activity must be on-ground remediation for donations to them to be allowed to be tax deductible.

I think this is wrong;.

I donate to charities because I think they do good work, some of which government cannot or does not choose to do; this is just as true for environmental charities as others.

I realise that this may mean them advocating for changes to government policies or procedures, as appropriate; I trust in the judgement of the environmental charities to which I donate as to when this is useful.

Such advocacy may well be a better use of everyone's effort & resources, to prevent environmental degradation, than cleaning up after severe damage has occurred. This is particularly true if a private corporation has escaped the duty of remediation *it* should have borne, as in the case of too many mining companies, leaving the public to try to do it, very probably by government spending. It is even more true where the damage is ubiquitous, such as global warming, where remediation is much more difficult than prevention that advocacy for reducing greenhouse gas emissions tries to achieve.

Even where remediation is the most appropriate solution to environmental damage, advocacy can be appropriate as well - for example advocating for funding & equivalent effort from government.

The threats to our common environment are so great these days that I want environmental charities to advocate strongly to counter these threats, rather than being coerced into mainly micro-level activities that get them out of the way of corporations that have the ability to advocate for *their* interests.

For these reasons, I urge you not to interfere with the activities of charities that choose to advocate on behalf of the health of the environment by restricting them to mostly remedial work.

Yours sincerely,

Tony Bevan