

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

17 July 2017

## **Tax Deductible Gift Recipient Reform Opportunities**

### **Submission**

With regard to the following consultation question:

12. Stakeholders' views are sought on requiring environmental organisations to commit no less than 25 per cent of their annual expenditure from their public fund to environmental remediation, and whether a higher limit, such as 50 per cent, should be considered? In particular, what are the potential benefits and the potential regulatory burden? How could the proposal be implemented to minimise the regulatory burden?

And the subsequent Recommendation 6:

- 1. 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.**

I wish to strongly oppose requiring environmental organisations to commit to any percentage of their annual expenditure from their public fund being spent in any particular prescribed fashion. I strongly oppose the recommendation that sanctions be introduced for such organisations if they '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'. Who defines what is 'illegal or unlawful activity' and who also makes the judgement that the organisation is not, in fact, protecting the environment and the public who depend on it from illegal or unlawful activity—or legal and lawful activity which destroys habitat and wildlife—conducted by another entity, such as a mining company, an activity far more destructive than anything the environmental organisation could do?

I belong to such environmental organisations and support them in their efforts to PREVENT environmental destruction by government or corporations, efforts which often require them to work in an activist fashion against such bodies. Democracy is not just for the powerful but for all of us. This recommendation tries to suppress those who work for all of us through protecting our planet.

Sue Bond

A large black rectangular redaction box covering the signature area.