

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

Dear Sir,

I wish to make a submission to the Treasury discussion paper that appears to require that environmental charities should spend half of their money on "remediation".

Each year my wife and I make donations to about twenty charities, with a balance between those achieving environmental, public health, and social welfare outcomes. I will mention some of these in the course of this submission.

I am appalled by the discussion paper's requirement that environment charities spend half of their money on remediation. Unlike influential people seeking short term gains, our land, rivers, ocean and atmosphere have no voice of their own in their governance. The strong advocacy provided by two of "our" charities, Environment Victoria and the Australian Conservation Foundation, is vital for their health. The strong scientific and technical research of another group, Beyond Zero Emissions, has produced a series of practical national strategies. I understand that these charities are supported entirely by donations so they must have wide support.

The old adage "horses for courses" applies here. Planting trees and weeding are a worthwhile focus for some environment groups but it is appropriate for others to focus on advocacy activities such as research, strategy building, public education, and government consultation. In the past month, I have planted trees along nearby Scotchmans Creek with a local Friends group and also made my regular contribution to Environment Victoria. I value each group highly in their differing roles. In general, I believe that remediation is best tackled at a local level while broader environmental issues require state or national attention. The organisations themselves should be free to determine the most effective use of their limited resources.

This is clear in other charities that we support. For example, the Salvation Army is focused on remediation by helping individuals in need but the Heart Foundation does not remediate/treat a single patient, instead advocating for better public health outcomes. Environmental charities should have the same scope to determine their activities as other charities: they should not be discriminated against.

Remediation of the environment is necessary in places because of damage that has previously occurred. However it is much more sensible and productive to avoid or restrict further damage. The advocacy work of environment charities can bring attention to potential damage and is much more cost effective use of their resources than remediating it afterwards.

Only some environmental damage is even capable of remediation. Reinstating old growth forest that has been clear felled for woodchips would take hundreds of years. Even then, it is unlikely that the threatened native fauna would be in a position to return. It is far preferable for an environmental charity to make known the likely consequences of that destruction before it happens than to attempt remediation afterwards.

The most challenging environmental issue of all, climate change caused by global warming, further increases the advocacy responsibility of environmental charities. Our respected Emergency Services already have their hands full. Remediation/Cleaning-up after more frequent and ferocious heatstroke epidemics, cyclones, bushfires, floods, coastal erosion, and droughts is beyond their resources. The Paris Agreement noted the desirability of limiting global warming to 1.5 degrees above pre-industrial temperatures. It has been calculated that measures announced to date by governments will allow an increase of 3.7 degrees. Environmental advocacy action is sorely needed to address this disparity.

Of course there will be interest groups affected by and opposed to exposure of environmental damage. I expect that the compulsory remediation proposal is linked to tax deductibility of donations to environment charities which is opposed by some vested interests. It would be shameful if the government allowed public interest advocacy for the environment to be hobbled by giving in to these narrow interests.

In short, I am proud of the work currently done on my behalf by the environmental charities that I support and ask that each organisation remain free to determine its activities.

Yours Faithfully,

Graeme Brownfield