

2 July 2010

## nativetitle@treasury.gov.au The General Manager Business Tax Division The Treasury Langton Crescent PARKES ACT 2600 Inquiries can be initially directed to Rachel Thompson (02) 6263 3832

## Submission on the Native Title, Indigenous Economic Development and Tax; Consultation Paper May 2010.

For the purpose of this submission the Conservation Council would like to outline the following points for consideration;

CCWA would like to note the importance of Indigenous rights to traditional land and its resources and the important role that Indigenous Australians play in maintaining biological diversity. This relationship has been developing for millennia and CCWA recognises that the rights of Indigenous people and positive environmental outcomes are inextricably linked. This sentiment has been expressed in various forms within international agreements.

The Australian government has signalled its support for the United Nations Declaration on the Rights of Indigenous Peoples. In this declaration it states;

## "*Recognising* that respect for indigenous knowledge, cultures and traditional practices contributes to sustainable and equitable development and proper management of the environment. "

This sentiment is then articulated in Article 29.1 of the Declaration, "Indigenous peoples have the right to the conservation and protection of the environment and the productive capacity of their lands or territories and resources. States shall establish and implement assistance programmes for indigenous peoples for such conservation and protection, without discrimination. "

The United Nations Conference on Environment and Development 1992 accepted Indigenous people as a Major Group for the implementation of Agenda 21. The Rio Declaration, in Article 22, notes that:

"Indigenous peoples and their communities and other local communities have a vital role in environmental management and development because of their knowledge and traditional practices. States should recognise and duly support their identity, culture and interests and enable their effective participation in the achievement of sustainable development."

CCWA would like to emphasise the first sentence in the Rio Declaration. Supporting Indigenous communities to manage land and country for both positive environmental outcomes and community development can be greatly facilitated by the taxation structures that benefits to Indigenous communities fall under.

Additionally, CCWA would like to note that Aboriginal communities may have their own system of law, culture, land tenure, authority and leadership. CCWA believes indigenous people have the right to create their own representative institutions, governance and structures.

Given the above, CCWA would like to suggest that consideration is given to the development of taxation deductibility, or incentives, for;

- Expenditure on land and conservation management. This may also include wages for Indigenous Land Managers and skills sharing between conservation land managers and Indigenous people with traditional ecological knowledge.
- Expenditure on capacity building and investment in skills sharing, in particular capacity building for effective governance structures that ensure effective inter-generational management and benefits of the funds held.
- Activities and expenditure that will give inter-generational benefits. Initiatives that have intergeneration benefits are vital to the sustainable development of Indigenous communities.

CCWA does not have specific recommendations regarding how this may be achieved but wishes to raise them for consideration. The link between environmental protection and Indigenous rights is a well established notion internationally and would like to ensure that this is not lost within Australia. We also see a great opportunity for self determination through the development of local based economies. Communities could benefit from early discussions and engagement with the Government on economic development before corporate interests in natural resources become involved and communities are forced to choose between much needed money and infrastructure or access to country, cultural and environmental heritage.

Regards,

Alaya Spencer-Cotton Environment and Sustainability Policy Officer 2 Delhi St, West Perth (08) 9240 7266 alaya@conservationwa.asn.au