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## Tax Deductible Gift Recipient Reform Opportunities Discussion Paper

The principal purpose of the Environment Council of Central Queensland (ECoCeQ) is the conservation, protection and enhancement of the natural environment. We promote awareness, lobby, and are committed to taking advantage of any lawful right or privilege to raise awareness of environmental issues, since the environment on which we all depend has no voice with which to speak for itself.

Our organisation has not requested Deductible Gift Recipient (DGR) status, but fully supports environmental charities that do. Governments need accountability for decision making, and without oversight by these community funded groups, then governments are in danger of becoming fully submissive to the demands and donations of big business with a 'for profit' agenda. Environmental charities are 'not for profit' and individual gain from environmental protection is only the same as everyone stands to gain. There is no alternative agenda.

ECoCeQ is making this submission on the consultation paper regarding reforms to the DGR legislation that are not necessary, not right or just, and are detrimental to groups that advocate for environmental protection. Not everyone has the capacity to advocate, but their donation to these environmental groups shows approval for the work they do. The proposed reforms are politically motivated– a case of 'shut them down to shut them up'.

## Response to specific consultation paper questions.

Should the ACNC require additional information from all charities about their advocacy activities?

No. The ACNC has confirmed that they can adequately assess charity compliance. The ACNC is the appropriate body to regulate charities. Unnecessarily increasing reporting requirements unnecessarily increases the burden on the regulator, the organisations, and particularly on the smaller groups.

What are the stakeholders' views on the idea of having a general sunset rule of five years for specifically listed DGRs?

Unnecessary. This is just another imposition when the ACNC can already review charity compliance.

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?

There are no benefits to this proposal. Please consider that donors must freely gift their donation to the organisation –the donation must be given with no direction as to how the funds are to be spent in order to be compliant with a tax deduction. It is inappropriate then that the regulator impose what the donation should be spent on! This proposal is politically motivated to curtail activities of groups that are being effective in environmental advocacy. Donors gift to groups that are doing the work that the donor approves. No-one makes the donor donate. If they thought tree planting was the best way to protect the environment, then they would donate to that. Environmental advocacy is one of the most important functions of these groups, and their DGR status should be protected.

Stakeholders' views are sought on the need for sanctions. Would the proposal to require DGRs to be ACNC registered charities and therefore subject to ACNC's governance standards and supervision ensure that environmental DGRs are operating lawfully.

Lawful activity is the province of state and federal police, not the ACNC. Democratic Governments, particularly those in Australia, should protect the rights of our people to advocate on environmental issues, human rights etc. The Australian Government should reject any recommendations of the House of Representatives Environment Committee to restrict the eligibility of environmental organisations for DGR status and introduce tax-related sanctions for protest activities.

ECoCeQ urges the panel to reject outright the proposals outlined in the discussion paper.

Sincerely,

Christine Carlisle President Environment Council of Central Queensland.