

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

OCEANIA OFFICE  
6 Belmore Street  
Surry Hills NSW 2010  
Australia  
Tel: 61 2 9288 4900  
Fax: 61 2 9288 4901  
Free Call: 1800 00 IFAW  
(4329)

Email: [info-au@ifaw.org](mailto:info-au@ifaw.org)  
<http://twitter.com/ifawau>  
<http://facebook.com/ifaw>

INTERNATIONAL HEADQUARTERS  
290 Summer Street  
Yarmouth Port, MA 02675-1734  
USA

Australia  
Belgium  
Canada  
China  
France  
Germany  
India  
Japan  
Kenya  
Netherlands  
Russia  
South Africa  
United Arab Emirates  
United Kingdom  
United States

3<sup>rd</sup> August 2017

**This submission outlines some of the key concerns for the International Fund for Animal Welfare (Australia) Pty Ltd (“IFAW”) in response to the Treasury Discussion Paper on Tax Deductible Gift Recipient Reform Opportunities.**

Thank you for the opportunity to make a submission.

### Overview of IFAW

International Fund for Animal Welfare (Australia) Pty Ltd (“IFAW”) has been incorporated as a charity in Australia for more than thirty years. IFAW is on the Register of Environmental Organisations, and is a deductible gift recipient. We seek to promote animal welfare and conservation policies that advance the well-being of both animals and people.

Our mission is to rescue and protect animals around the world, and we strive to achieve this through an on-going balance between hands-on projects that care for individual animals and advocacy work to secure better animal protection in policy, legislation and society. Our advocacy is informed by our project experience on the ground and vice versa.

IFAW wholly believes that to enable and maximise our contributions, we need a regulatory environment that respects and encourages our participation in public policy dialogue and development. IFAW complies with the law and fulfils any other regulatory requirement and advocacy is therefore a legitimate and often effective way for IFAW to pursue our charitable purpose.

The focus of IFAW’s work in Australia includes marine conservation and whale protection, native wildlife protection and prevention of illegal trade in wildlife. We are also actively involved in coordinating animal protection projects in New Zealand, the Pacific and in Bali.

Our work involves a range of activities: support for the care of injured native wildlife; veterinary training and animal rescue planning for bushfires and other natural disaster situations; developing new technology to connect members of the public to animal carers and investigation of endangered species products for sale on the internet or in Australian and New Zealand Auction houses.

In many of our programmes, we work directly with government departments or with business to achieve the best outcomes for animals. A good example is on the prevention of wildlife trade, in which we currently work in close cooperation with Leonard Joel Auction House and the AVAA to get more stringent rules around the on sale of ivory and rhino horn items with a total ban as our ultimate aim.

### **Advocacy Activities**

At other times, our role is to seek stronger policy or increased funding from governments to achieve these ends: for example, our advocacy for enhanced endangered species protection at state and federal level. Often some of our most important advocacy is making the case for behaviour change from members of the public, such as our ‘watch out, whales about’ campaign, to make sure recreational boat users understand and comply with regulations to maintain safe distances from whales and dolphins or our efforts to reduce consumer demand for ivory products.

The species we work to protect do not have a voice of their own. They need advocates—we often encourage our members and supporters to advocate for the protection of wildlife in Australia and in other countries. We believe that this advocacy on the part of our supporters has contributed to the protection of wildlife across the nation, in our region and internationally. Examples include our efforts to stop Antarctic Whaling, elephant and rhino poaching and to protect koalas.

Due to the importance of advocacy activities to IFAW, it is important that there are clear guidelines in place as to the extent of advocacy activities that we are permitted to undertake. These guidelines should be, where possible, uniform across the various DGR categories.

### **Operating Overseas**

IFAW in Australia is part of an international family of IFAW organisations with a transparently global mission. Our work is conceptualised at both the international and the local level with programmes designed to operate at all levels. Our Australian donors are clearly asked to support our work to protect elephants, tigers, bears and other animals outside of Australia, as well as our local wildlife and to give accordingly.

We understand that there have previously been numerous Government discussions regarding the degree to which DGRs can operate overseas. Environmental issues transgress international borders and are interdependent between countries. We believe that it would be impractical and counterproductive to restrict the operations of environmental organisations to Australia, and that any such changes would make it difficult for environmental organisations to properly pursue their missions.

Our donors would be surprised and disappointed if the Government made recommendations reducing their ability to give funds to projects overseas that they believe to be deeply important.

### **Four DGR Registers**

IFAW is on the Register of Environmental Organisations and has no significant issues in relation to its current administration by the Department of the Environment and Energy. We regularly report to donors about our work in various newsletters, magazines and updates as well as via our website and Facebook page. Updated information about the organisation’s governance structure along with annual financial reports is presented in our annual report which is available to the public via our website and the ACNC.

### **ACNC Regulation**

IFAW is a registered charity with the ACNC and has no issues complying with any of its regulations.

IFAW funds the vast majority of its animal protection work from members of the public giving tax deductible donations. Without the tax deductibility, the organisation would certainly find it harder to raise money and many thousands of animal loving Australians would be denied the benefit of tax reduction.

We are very concerned some of the reform the Government proposes will make the administration of the DGR status more involved, or will require us to circumscribe our activities in a way that limits our ability to fulfil our mission.

In particular IFAW does not support the proposal of a formal rolling review program and the proposal to require DGRs to make annual certifications.

As a charity, IFAW is currently regulated by the ACNC. We are already required to report to the ACNC through the Annual Information Statement, which creates public transparency. We support the Government's proposal to require all DGRs to be registered with the ACNC, and we believe that this will provide a sufficient framework to regulate compliance. We are of the opinion that requiring further annual certifications would be an unnecessary burden.

Further, we support the ACNC having a more significant role in making recommendations to the ATO regarding DGR status.

IFAW would not support a sunset clause of five years DGR status review for specifically listed DGRs.

Any audits of activities or activity requirements beyond compliance with charity law and ACNC regulations would in our opinion involve unnecessary time, cost and burden to all parties involved.

As for the need for sanctions sought, IFAW supports the ACNC having a role in overseeing DGR regulations and investigating any issues of concern about any DGRs.

Thank you again for the opportunity to make a submission.  
Please contact me at [rkeeble@ifaw.org](mailto:rkeeble@ifaw.org) if you have any further questions.

Yours sincerely,



Rebecca Keeble  
Acting Country Office Representative, IFAW Oceania