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Individual and Indirect Tax Division

The Treasury, Langton Crescent, Parkes ACT 2600

To the Senior Advisor,

Thank you for the opportunity to make a submission on the Discussion Paper: Tax Deductible Gift Recipient Reform Opportunities.

### What we do

The Jane Goodall Institute Australia (JGIA) aims to make a difference, to create connections and to encourage us all to leave the planet a better place. We are a for purpose environmental organisation that inspires actions to connect people with animals and our shared environment. JGIA takes a holistic approach to our work in Australia and overseas.

In Australia, we run our Roots & Shoots program which empowers young people to help animals, people and the environment. Activities range from mobile phone recycling and tree planting to creating social enterprises. We also augment the work of Dr Jane Goodall by organising public and private lectures across the country.

Overseas, our work is focussed on the conservation of great apes, their habitats and capacity building in surrounding communities. We fundraise in Australia to help the global Jane Goodall Institute's conservation and community projects. This is not just managing chimpanzee sanctuaries but also working with local communities to reduce deforestation, human wildlife conflict and the bush meat trade.

We are not an activist organisation but our work has a deep direct and indirect impact on people, animals and the environment.

### Environmental remediation is not the whole story

Environmental remediation is an important activity, but may not align with the purpose and vision of all environmental organisations.

We are not supportive of the proposal that all Australian environmental charities must commit 25% of their expenditure to environmental remediation projects.

The impact of environmental remediation projects is demonstrated through monitoring and evaluation by scientists and consultants. Reporting on environmental remediation by fund

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expenditure does not correspond to, or demonstrate successful environmental outcomes. These are measured over time and are very difficult to validate.

The success in addressing environmental issues increasingly involves working with individual people and communities – inspiring and influencing social change, including individual and community behaviours, that has a positive impact on wildlife and habitats.

## The Role of the ACNC

As a registered, medium-sized charity, we lodge our Annual Information Statement and annual financial reports with the ACNC. This costs JGIA resources, as a mature organisation that has focused on developing strong governance processes and our volunteer and staff capabilities, but isn't a debilitating administrative burden for us. However, implementation of the proposed actions requiring DGRs to become registered charities with the ACNC would need to consider the impact these regulatory requirements would have on young or small organisations.

The impact of transferring the administration of the four DGR Registers to the ATO also needs to be carefully considered. The ACNC was created to reduce the administrative and reporting burden on charities and we do not support this proposal to impose this burden on many charities without a discernable increase in transparency or clarity.

## **Reporting on Advocacy Activities**

We are not supportive of requiring charities to report to the ACNC about their advocacy activity. Advocacy, or public support for a particular cause or policy, is by definition already in the public domain. Many charities are dependent on the generosity of donors, and we believe that charities should continue to be able to advocate for the causes that their donors support. This additional reporting requirement suggested in the Discussion Paper risks creating an increased administrative cost for charities, and creates no effective increase in transparency or accountability.

Charities have always played an active role in public policy dialogue and are the cornerstone of a vibrant and healthy democracy. We look forward to these reforms reducing administrative complexity for organisations and enabling Australia's dedicated environmental NGO sector to continue delivering public benefit.

Yours sincerely,

Nancy Moloney, CEO Jane Goodall Institute Australia