## **Tax Deductible Gift Recipient Reform Opportunities**

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

Email: DGR@Treasury.gov.au

Dear Staff,

This submission is in regard to your discussion paper on the Deductible Gift Recipient status of charities, in particular whether environmental organisations should have to spend 25 to 50 per cent of donations on work to re-mediate environmental damage caused by others.

I donate financially to Mackay Conservation Group and have also donated much time to this organisation over the past fifteen years providing environmental education, undertaking research and making submissions on Environmental Impact Assessments on inappropriate developments and large coal mining projects that would adversely affect communities and biodiversity. Often we are the only environmental NGO in our region to do such work as our main focus and mission is the prevention of environmental damage.

We were successful in a community campaign to get a 20 year moratorium on mining and processing 160,000 barrels of oil a day from a large oil shale deposit in the nationally listed Goorganga Plains wetland in the Whitsundays. If approved it could have polluted air flowing to offshore Great Barrier Reef tourism islands and contaminated groundwater entering the Great Barrier Reef ecosystem.

Currently we are campaigning to get mining companies, not taxpayers, to be financially responsible for the re-mediation of the 15,500 plus mines that have been abandoned in Queensland. We have legal standing to make objections when necessary in court, and that work has never been seen as vexatious by the court. Many of our members also volunteer to assist other environmental NGOs in the region that work to re-mediate environmental damage caused by others. Such other groups are usually prevented by their funding conditions and mandates from researching and asking for accountability on matters and projects which are not in the public interest. We can act as their voice.

We also coordinate and put in extensive comments on changes to government legislation, bills and plans such as the Queensland Coastal Plan, Mackay Regional Council's town planning schemes, Groundwater Amendment to the Pioneer River Basin Plan etc. We sit on Community Reference Groups such as for the Mackay Port Authority. Groups focusing on re-mediation in our region are seldom if ever involved in such work as it is not in their mandate.

We coordinate research in partnership with other groups such as Birdlife Mackay in monitoring the population of a threatened and endemic species, e.g. the Eungella honeyeater, and using the data to assess the impacts of logging and climate change.

We were involved in the past in re-mediation projects such as re-vegetation works along the Pioneer River, and Water Watch water quality community monitoring in the region's waterways, but became less directly involved when the Catchment and Landcare groups and Conservation Volunteers of Australia were created, received government funding and took over such functions.

We cover an enormous area servicing public and landowner enquiries for assistance from Bowen to north of Rockhampton and west to the Galilee Basin and our offshore section of the Great Barrier Reef marine ecosystem and its islands. Maintaining that service is expensive and we often lack sufficient resources to assist all who request it. If we lose access to tax-deductible donations to protect our environment and communities that service to protect the public interest will be significantly diminished.

The financial argument for removing DGR status from Mackay Conservation Group and other similar regional ENGOs cannot be supported. The funds thus made available to the ATO with a removal of DGR status will be minuscule and represent a net loss to the country's natural and community assets. We provide great value for donated funds which if diminished would mean an overall loss to our region of environmental protection.

Similarly the proposed requirement for us to spend 25 to 50 per cent of donations on work to remediate environmental damage caused by others would further reduce our ability to meet our mandate and responsibilities to work for the public interest to prevent environmental damage and to make accountable those who have caused environmental damage.

The proposed requirement is also redundant as many of our members with an interest in remediation of environmental damage already have the option of and are involved with the region's existing groups e.g. Catchment and Landcare groups, Conservation Volunteers Australia, Turtle Watch, Whitsunday Fauna Rescue, EcoBarge etc. We see little net benefit and a significant loss for us in the actions proposed in the discussion paper.

Sincerely,

Patricie, Julien

Mrs. Patricia Julien, M.S., M.A.