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

## Dear Sir/Madam,

I wish to provide input on the question of requiring environmental organisations to spend 25 to 50% of their resources on environmental remediation.

Environmental organisations are experts in the area of environmental protection, and are best positioned to determine what they should do to effectively protect the Australian environment. They should be free to decide whether it's best for them and their community volunteers to carry out policy/advocacy work or remediation work in light of their informed understanding of the relevant issues, and also the extent of their limited capacity and resources.

Addressing today's environmental problems such as climate change and saving the Great Barrier Reef require urgent and enormous societal changes that only changes to laws and regulations and government policies can bring about. This is the realm and purpose of environmental advocacy work. Environmental advocacy serves as the "fence on the top of the cliff", whereas planting trees and other remediative work, although helpful in some contexts, is more akin to applying band-aids after the earth has tumbled off. Grass roots environmental advocacy has shown to be one if not the most effective ways to stop the earth falling off the cliff in the first place.

The science shows that we are at a tipping point where run away climate change is an enormous risk. Policies that require or heavily influence environmental organisations to spend half their efforts on remediative work fundamentally misunderstand the nature and scale of the environmental problems we face and size of the response required to address them.

For Government to make DGR benefits conditional on 25 to 50% of their resources being spent on remediation work would be a highly unreasonable intrusion that would hamstring the capacity of poorly resourced environmental organisations to make their own decisions on how best to strategically focus their efforts.

Who is the Australian State and Federal Governments to decide what is best for environmental organisations to do to protect the environment? Australian governments don't have a particularly impressive track record due to the extent our democratic process is currently undermined by political lobbying by the fossil fuel industry. At this crucial moment in history, Australia's climate and energy policy is a dog's breakfast. The current cynical push for DGR reform especially targeting environmental organisations is a prime example of the influence of those very players.

DGR limitations should not be introduced if their effect will be to knee-cap the capacity of environmental organisations to do what they do best -- actually protect the environment.

Regards Tim Koerner