

From: [REDACTED] on behalf of [Sam McGuinness](#)
To: [DGR Inbox](#)
Subject: TAX DEDUCTIBLE GIFT RECIPIENT REFORM OPPORTUNITIES
Date: Friday, 28 July 2017 3:10:53 PM

Thankyou for the opportunity to put in a submission on this issue.

I have worked with and also within a number of environmental NFPs who have DGR status. A key issue in this discussion paper is the advocacy role of these organisations. Environmental organisations undertake advocacy to achieve their principal purpose of protection and enhancement of the natural environment - or the environment more broadly. This advocacy (or education) is undertaken so that this protection and enhancement can occur.

Therefore to answer consultation q4 on whether the ACNC should require information about advocacy activities I see this as totally unnecessary as the advocacy is potentially the framework by which this protection can occur.

A direct example of this would be through a DGR NFP that I am a member of, Bicycle NSW. Bicycle NSW aim to promote and increase bike riding. They do this by facilitating rides, enabling cycling through insurance and providing education on bike riding. They also advocate on behalf of members to provide safe riding locations (eg, bike lanes) and to improve conditions for cyclists. This will maintain and increase the number of cyclists. As additional cyclists will protect and enhance the environment through low emissions, reduced noise and reduced congestion their activities will be in accordance with Subsection 30-265(1) of the *Income Tax Assessment Act 1997*. This is a mix of education, working with stakeholders and campaigning that may be sometimes defined as advocacy.

Changing this and placing restrictions on advocacy activities and their tax deductability status will have the outcome of reducing the ability of environmental NFP DGRs to achieve their aim of protecting and restoring the environment. Environmental NFPs that have DGR status should not have to report on this.

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