

From: [Kate Meares](#)
To: [DGR Inbox](#)
Subject: Submission on the Tax Deductible Gift Recipient (DGR) Reform Opportunities – Discussion Paper
Date: Sunday, 30 July 2017 5:30:42 PM

Hi,

I am writing in submission on the Tax Deductible Gift Recipient (DGR) Reform Opportunities – Discussion Paper. Most of the recommendations in the discussion paper about increasing transparency seem reasonable however I strongly oppose recommendation 5 that requires the "value of each environmental DGR's annual expenditure on environmental remediation work be no less than 25 per cent of the organisation's annual expenditure from its public fund".

I both work in the environmental industry (predominantly remediation) and regularly donate to environmental charities. I frequently donate to environmental charities for their work in protecting the environment and promoting environmental protection as, although I know through my work that remediation is important I know that it is a 'last resort' and that it is actually more important to protect good parts of the natural environment that we have left.

For example, it is much more efficient to protect established forests from destruction than allowing their destruction and trying to remediate them after damage or (as is the current fashion) offset their destruction with remediation elsewhere. Forests can take 50-100 years to become useful habitat and provide ecosystem services so it is more valuable to protect and promote their protection - this is why I choose to donate to organisations that do this.

The current tax deductible status is a real incentive to me and others to donate and it is important that the government still allows organisations that focus on protection and environmental advocacy and education this tax deductible status so that they can continue to receive adequate donations to complete their valuable work.

The government should recognise the value of environmental advocacy and education as it is really part of the government's role and many of the organisations I donate to help in this role. For example it is from the Environmental Defenders Office or the Wilderness Society that I have heard about this opportunity to comment on government policy as well as recent opportunities to comment on state biodiversity legislation changes. These organisations actually help to ensure the government adequately consults with the public on environmental issues. Without these environmental advocacy groups I often wouldn't hear about government policies or understand enough to be able to comment. Surely this public education service about the environment and democratic opportunities should be considered as important as remediation and able to be a stand-alone role.

From my experience remediation is often driven by the Landholder and government grants rather than environmental charities so I think it is an unfair burden to try to make all environmental groups involved in something that is really a niche area of the environmental sector (and often the responsibility of the land owner).

I note that the following is referenced in the discussion paper "Subsection 30-265(1) of the Income Tax Assessment Act 1997 - Its principal purpose must be: (a) the protection and enhancement of the natural environment or of a significant aspect of the natural environment; or (b) the provision of information

or education, or the carrying on of research, about the natural environment or a significant aspect of the natural environment."

The above is a far better and more accurate goal for DGR organisations rather than just taking the very narrow component of remediation from it and requiring all organisations to do this in order to keep their DGR status.

Please do not impose the 25% or more remediation requirement.

Regards,
Kate Meares

