

**From:** [Angela Michaelis](#)  
**To:** [DGR Inbox](#)  
**Subject:** Tax-Deductible Gift Recipient Reform Opportunities  
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I write in response to consultation question 12 in this enquiry.

- *12. Stakeholders' views are sought on requiring environmental organisations to commit no less than 25 per cent of their annual expenditure from their public fund to environmental remediation, and whether a higher limit, such as 50 per cent, should be considered? In particular, what are the potential benefits and the potential regulatory burden? How could the proposal be implemented to minimise the regulatory burden?*

I oppose the underlying assumption that an environmental organisation must be carrying out on-ground work to be providing a public benefit to the community.

Environmental organisations contribute in many ways, and those that specialise in research, information and advocacy develop and share expertise vital to protect our environment. To require them to act in other areas to maintain their tax-deductible status is to fail to recognise that these organisations complement the role of government and commercial bodies, not duplicate them.

The environmental organisation must be free to set its own priorities, and if it is not doing a worthwhile job, then its donors are free to withdraw their financial support, which in turn affects the amount of foregone tax.

Timely advocacy can save environmental damage and remediation expenditure

If an organisation with expertise recognises a potential threat to the environment, and by challenging that threat prevents it, surely that is to the public benefit. Further, it saves costs, many of which may be borne by government in remediating, or enforcing the remediation of, such damage. Yet the proposed changes appear to favour the organisation that comes in afterwards to, for example, attempt to mitigate damage caused by pollution rather than that which prevents the pollution in the first place.

### **Part of any organisation's resources are spent on coordination and administration**

An effective organisation, even one that concentrated on "remediation", should be spending time on coordinating with other bodies, analysing best practice and so on. To require them to do more paperwork for an additional compliance burden is against the principles of much current government policy. For a body with specialist coordination or advocacy skills (say, an umbrella association of environmental organisations, a body specialising in legal or regulatory research and advice, or an information hub) time spent on activities away from its core skills or priorities, plus the additional time needed to document these is simply an increase in red tape.

In summary, a body can protect the natural environment in effective, efficient ways other than remediation, and deserves tax deductible status to recognise this.

For reference, my family and I are financial supporters of organisations such as the Australian Conservation Foundation and the Total Environment Centre, as well as non-environmental charities such as the Children's Hospital Westmead. I value all their work, and recognise that they fulfil different functions, those that I cannot provide directly.

I am also involved directly in voluntary remediation activities such as bushcare for both local council and the National Parks and Wildlife Service in NSW. This involves minimal financial commitment, but many hours of my time each month. So the balance between, say "advocacy and information" and "remediation" can be achieved in different ways.

Yours sincerely

Angela Michaelis

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