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To whom it may concern

**Submission to The Treasury Discussion Paper ‘Tax Deductible Gift Recipient Reform Opportunities’, dated 15 June 2017**

Queensland Conservation Council (QCC) is the peak conservation organisation in Queensland, with some 60 or so member groups across the state, each with their own significant membership bases. An environmentally-focussed charity, we are approaching our 50<sup>th</sup> anniversary of advocating for stronger conservation policy, law and practices, and have played a lead role in many critical efforts to work with the community to secure protection for Queensland’s nature.

We do not offer a lengthy submission, but we do wish to raise some critical points:

1. The Treasury Discussion Paper appears to pay significant attention on how the activities of an organisation may affect its charitable status. The activities of an organisation, especially those undertaken on a one-off or temporary basis, may be quite incidental to that organisation’s purposes. The ACNC has rightly acknowledged this point, and the Charities Act itself focuses on “purposes” rather than activities. We believe that the focus of Treasury, Australian Tax Office and other relevant agencies should be on the broad work of charities under their purposes, rather than only on their ‘activities’.
2. The Treasury Discussion Paper appears to play down the importance of advocacy and critique of government / others’ policies and approaches that charities legitimately engage in. Charities are not set up to be mouth-pieces of government, nor silent witnesses of policies that raise important social or environmental questions. We believe that greater emphasis is needed on acknowledging the role of advocacy by charities.
3. We believe that compliance matters should be approached on a case by case basis, with evidence and analysis, rather than through broad-brush changes to charity administration or operations which are actually designed to address specific compliance matters among individual charities, but which affect all groups.

4. With regards to the 2016 House of Representatives Standing Committee on the Environment Inquiry into the Register of Environmental Organisations, we note that the Treasury Discussion Paper repeats and consults on recommendations and comments from one of the Committee's reports (the 'main' report), but does not acknowledge that there was significant disagreement within the Committee about that report. The Committee was split in an uncommon way such that even a government member provided a dissenting report, and there was also a strong dissenting report to the main one.
5. As well as not mentioning the substantial differences of opinion within the Committee, it is not clear why recommendations from that Inquiry are being repeated here. If the Treasury Discussion Paper is aimed at all charities, how relevant are such references to the wide spectrum of non-environmental charity organisations?
6. In specific response to The Treasury's reference to Recommendation 5 from one of the Reports arising from the House of Representatives Standing Committee on the Environment's Inquiry into Register of Environmental Organisations, we seek information about what the definition of "environmental remediation work" in this case is.
7. We also note that the reference is made to the subsequent discussion relating to this recommendation, where comment is made about ensuring that "*environmental work (conducted by REO-listed charities) achieves clear on-ground environmental outcomes.*" We wish to take this opportunity to state that we believe most of the achievements of ENGOs are capable of demonstrating 'clear on-ground environmental outcomes'.

Thank you for the opportunity to comment. Please do not hesitate to contact me on ph: 0439 201 183 or by email: [tim.seelig@qldconservation.org.au](mailto:tim.seelig@qldconservation.org.au) should you wish to discuss any of the above or require clarification of any points.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Tim Seelig', with a long horizontal line extending to the right.

Dr Tim Seelig  
Coordinator  
Queensland Conservation Council