

3rd August 2017

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**Re: Tax Deductible Gift Recipient Reform Opportunities Discussion Paper 15
June 2017**

Queensland Water and Land Carers (QWaLC) is pleased to provide you with its response.

QWaLC is a peak body for natural resource management volunteers established in 2004. It has a membership of over 350 groups and the involvement of 30,000 individuals across the state. QWaLC represents Landcare, Coastcare, Rivercare, Waterwatch, Bushcare, Friends of, and similar volunteer organisations dedicated to sustainable land and waterway management, and landscape protection and restoration in Queensland.

The collective efforts undertaken by the members of QWaLC contribute to enhancing the climate resilience of ecosystems and communities in Queensland. By working at the forefront of natural resource management and community engagement, QWaLC members are initiating, implementing and promoting environmental activity at the local, regional and state level.

QWaLC supports the Community Council for Australia submission on DGR reform activities July 2017.

Consultation questions

1. *What are stakeholders' views on a requirement for a DGR (other than government entity DGR) to be a registered charity in order for it to be eligible for DGR status. What issues could arise?*

With the allocation of increased resources to the ACNC and assistance to some smaller charities that may need help to have record keeping and other governance processes come up to the required standards.

2. *Are there likely to be DGRs (other than government entity DGRs) that could not meet this requirement and, if so, why?*

With an appropriate phase in period we would not see any significant issues. (see answer 1)

3. *Are there particular privacy concerns associated with this proposal for private ancillary funds and DGRs more broadly?*

No

4. *Should ACNC require additional information from all registered charities about their advocacy activities?*

No

5. *Is the Annual Information Statement the appropriate vehicle for collecting this information?*

The Annual Information Statement is fairly comprehensive and is the appropriate vehicle to collect any required information about the charity's activities. (see answer 4)

6. *What is the best way to collect the information without imposing significant additional report burden?*

The Annual Information Statement is fairly comprehensive and is the appropriate vehicle to collect any required information about the charity's activities. (see answer 4)

7. *What are the stakeholder's views on the proposal to transfer the administration of the four DGR Registers to the ATO? Are there any specific issues that need consideration?*

The current process of applying to one of the four specific registers appears to be both time consuming and unnecessarily cumbersome. We would support ending Departmental oversight and providing greater powers to the ACNC to make recommendations to the to the ATO regarding DGR.

8. *What are stakeholders' views on the proposal to remove the public fund requirements for charities and allow organisations to be endorsed in multiple DGR categories? Are regulatory compliance savings likely to arise for charities who are also DGRs?*

We would support this proposal.

9. *What are stakeholders' views on the introduction of a formal rolling review program and the proposals to require DGR's to make annual certifications. Are there other approaches that could be considered?*

We do not support this proposal.

10. *What are stakeholders' views on who should be reviewed in the first instance? What should be considered when determining this?*

We do not support the proposal (see answer 9)

11. *What are stakeholders' views on the idea of having a general sunset rule of no more than five years for specifically listed DGR's. What about existing listings, should they be reviewed at least once every, say, five years to ensure they continue to meet the 'exceptional circumstances' policy requirements for listing.*

QWaLC does not support a sunset clause.

12. *Stakeholders' views are sought on requiring environmental organisations to commit no less than 25% of the annual expenditure from their public fund to environmental remediation and whether a higher limit, such as 50%, 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?*

QWaLC does not support audits of activities, or activity requirements beyond compliance with charity law and ACNC requirements. Member groups have asked why environmental organisations are being singled out with the need to commit funds in a particular way.

13. *Stakeholders' views are sought on the need for sanctions. Would the proposal to require DGR's to be ACNC registered charities and therefore subject to ACNC's governance standard and supervision ensure that environmental DGR's are operating lawfully?*

QWaLC supports the current role of the ACNC in overseeing charity regulations and investigating any issues of concern about any charity. Any organisation engaging in illegal activity can be dealt with under the Australian legal and justice system instead of introducing an additional layer of unspecified sanctions.