Senior Adviser Individual and Indirect Tax Division The Treasury Langton Crescent PARKES ACT 2600

DGR@Treasury.gov.au

To whom it may concern,

I'm greatly concerned by the discussion canvassing removal of DGR status for charitable donations to environmental advocacy groups.

Activities that are lawful and aimed to conserve, protect and enhance the quality of our environment, whether through direct remediation or through education, awareness, corporate and government partnerships, policy work, research or other means are ALL valuable contributions and the government is not best placed to "pick winners" in this regard.

Organisations are required to adhere to rules such as the ACNC reporting regime, (also a perfectly valid means of regulating the activity of non-profit organisations) and if seeking philanthropic donations need to meet a range of other accountability requirements. If donors are unhappy there is nothing forcing them to donate.

The reason I support environmental advocacy organisations as a donor is that I wish to see collective effort to improve our natural environment and that includes rules, policies and regimes that go well beyond what I can influence through planting trees on my block of land or learning about the major threats to biodiversity associated with habitat erosion.

Incidentally, the reason why many of us remediate the landscape with tree planting etc. is due to erosion, damage and habitat removal that should never have happened in the first place. To cut attempts to prevent damage is truly shortsighted. Advocating for better policy is far more effective and efficient than remediating it afterwards. As one individual there is virtually nothing I can do to make a material difference on major issues such as climate change and I would absolutely expect non-profit membership organisations (and corporates for that matter) who have objectives that are bone fide environmental protection and prevention of environmental damage to be supported in relevant ways, not hindered by Government, to identify and advise on measures that we as a nation need to do in this regard.

What kind of world will we leave to our grandchildren if advocacy and open debate is undercut by governments being unwilling to do their job - which includes balancing competing requirements for land use? There is NOT a level playing field when it comes to debate about environmental policy – there are many vested interests and there is a need for open and independent debate and an opportunity for citizens to express a collective view.

There is a false dichotomy being created between environmental remediation and advocacy. The reality is that government invests significant funds, both through direct grants and via tax expenditures (fuel subsidies, corporate tax relief as well as DGR rules for charities) that impact our natural resource systems across Australia. Given the minimal financial grants from the Commonwealth Government towards the valuable role of environmental advocacy groups, the very least you can do is to leave the current system in place which encourages gifts from interested members of the public. There is nothing forcing anyone to donate to charities, and in an open market for donations (albeit regulated by charity registration and reporting requirements), some groups will succeed and others will fail – this is totally appropriate and shouldn't be meddled with by governments.

Yours sincerely

Catherine Smith