

C. J. Walsh

2 August 2017

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

***Re: Submission on discussion paper  
"TAX DEDUCTIBLE GIFT RECIPIENT REFORM OPPORTUNITIES"***

Dear Sir/Madam,

I strongly object to the Treasury discussion paper's proposed requirement for environment charities to spend a proportion of their donation income on 'remediation work'.

I believe that a democracy such as Australia's relies on advocacy groups who can advocate for the protection of our environmental common wealth as a counter to vested interests who wish to profit from its degradation and loss.

Each advocacy organization should be free to set its own priorities on the best ways to achieve environmental protection and restoration, whether this be through advocacy or remediation.

It is well recognised in ecological science that restoration of degraded ecosystems is often impossible, and where restoration is possible, almost always substantially more expensive than the cost of protection. The economic and social value of remediated ecosystems is almost always diminished compared to its original state. Ensuring that robust economic analyses are conducted prior to development approvals is a critical role for advocacy groups, as well as advocating for better policy to ensure the most efficient investment compared to the cost of repairing environmental damage.

And certainly many of the biggest environmental problems we face as a nation, such as climate change or the degradation of our aquatic ecosystems in the face of poorly regulated urban development, cannot be halted or restored through remediation.

Undoubtedly limiting the ability of environment groups to advocate for environment protection would result in poorer environmental outcomes, and restrict the freedom of the Australian public to invest in the most effective avenues for environmental conservation and restoration.

Yours sincerely,



Christopher J Walsh