

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

Dear Sir/Madam

Re: Tax Deductible Gift Recipient Reform Opportunities

I have been a regular donor to a number of charities and environmental groups (including the Salvation Army, Cancer Council, Australian Conservation Foundation and Environment Victoria) for a number of years. I believe these non-government organisations perform an important function in our society and meet needs of our community that are not met fully, or at all, by either the government or for-profit organisations. Part of the strength of this sector is the diversity of goals and approaches, with most organisations concentrating on often different aspects of social or environmental problems.

In view of the above it is important that each organisation be free to set its own priorities and to make an informed assessment of the best way to achieve the environmental outcomes for which it strives. Each organisation therefore must be free to decide whether this is best achieved through advocacy or by on-ground remediation. Any new restrictions or limitations to this ability to choose should be strongly opposed.

As a community we expect our environmental groups to be strong advocates for environmental outcomes. They are needed to put counter arguments to those raised by various industry groups whose projects and businesses have significant environmental impact.

Advocacy by environmental organisations for better policy can often be the most efficient expenditure compared to the cost of repairing future environmental damage. Such advocacy, when successful, effectively prevents, or reduces, the environmental damage before it can occur and reduces the overall cost to our economy.

Any limiting of the ability of environment groups to advocate for our environment would result in poorer environmental outcomes, and ultimately a negative effect on the Australian economy.

Climate change, can't be stopped by on-ground environmental remediation alone. Decisions need to be made now and into the future that reflect not just economic, but environmental factors as well. To help ensure the right decisions are made, environmental groups need to be able to inform the community of the facts.

In conclusion, the Inquiry and discussion paper create a false dichotomy between remediation and advocacy. On-ground work often needs supporting policies or funding from government, which may only arise as a result of advocacy.

Dean Wheeler


2 August 2017