

From : Desmond Young

To : Senior Advisor, Individual and Indirect Tax Division, The Treasury

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To whom it may concern:

Please accept this submission which comments on the *Inquiry into the Register of Environmental Organisations*.

The essence of my arguments is that I do not support recommendations 1, 5 and 6, for reasons outlined below. Fundamentally, I find it incomprehensible that the committee would consider mandating a 25% on-ground minimum for all environmental DGRs. That is like saying 25% of every division of the Defence Force should be digging latrines! It is accepted practice that people have different skills, and likewise organisations. Our society functions by letting people contribute within their expertise and enthusiasm. We are all different, and our tax system should recognise and accommodate diversity.

On-ground vs. above-ground work

The figures reported on pages 7-8 of your report indicate the strength of support the public has for environmental issues. Charitable donations made to support environmental issues should be encouraged, not discouraged by the excessive and inappropriate tax law changes proposed by half of the report's authors, e.g. minimum requirements for on-ground work.

I would point out that the ITAA, s. 30-265(1) defines an Environmental DGR as one that includes the provision of information or education. One cannot effect social change without first educating people about the issues. In today's world this requires specialisation, even more so with such disparate media sources becoming the norm for many people in Australia, e.g. social networks. It is an effective distribution of tasks to have some environmental charities focused on information and education, and it would be counterproductive to enforce minimum requirements for any part of environmental work in particular.

I agree that informing, educating, and research should be "directed at some positive benefit relating to the protection of the natural environment," as your report points out (p.11). However, you have not included a very important part of protecting the environment, and that is legal support and advocacy. Many (if not most) of the parties who are a current or future threat to the environment have access to large sums of money to fight in court for their abuse of the environment. It is only fair, and absolutely necessary to allow environmental supporters to be able to make their submissions in court, funded by funds donated, intended, desired, wished to be used for this purpose. I might point out that the Charities Act, s. 3 allows "protecting" the natural environment, and providing legal support is very much a protection. If you believe in a "fair go" I cannot see how the changes proposed meet this aim.

As was pointed out in section 4.32 (p38) of your report, prevention before the environmental disaster is as, or more important, than on-ground work which seeks to remedy the problem after disaster. In 4.33 (p39) Dr Joyce Chia's comment shows that to achieve environmental aims (with respect to climate change in her case) bodies must be engaged with the political process, and today that means engaged with the legal process.

Most importantly, and relevantly to my submissions may I comment on the topic of "Environmental law advocacy," raised in 4.45-4.49 (p41) of your report. The statements made here unreservedly show that law advocacy is a crucial, and some cases (e.g. Franklin Dam) the ONLY option available to support the environment. To suggest that an organisation of lawyers be required to spend 25% of their days at work wielding a shovel to plant trees is ludicrous. Why not mandate that ATO employees must spend 25% of their working hours planting trees? Our society functions by having people contribute in accordance with their skill sets. To do otherwise is to bring the "breaking rocks" attitude to prisoner reform out from the prisons and into the public arena.

In terms of some of the committee's recommendations

Recommendation 1.

I do not support this as stated. Giving the ATO control of the administration process for endorsement as a DGR is like putting the fox in charge of the henhouse. The ATO undeniably has a biased agenda, this function should be performed by an independent party.

Recommendations 2-4

I support.

Recommendation 5

I cannot object strongly enough to such a crazy, ill-founded recommendation, for reasons including those given above. How you can make the outrageous claim in 4.87 that this recommendation would not affect the freedom of DGRs is beyond me. I cannot imagine a more adversely-affecting recommendation...

I support the comments by Mr Jason Wood MP (pp 85-87).

Recommendation 6

I do not support this, for one of the examples given in 5.95 – blocking access. The only peaceful method available for protecting the environment against coal-seam gas mining has been blocking access (e.g. the “Lock the Gate” alliance). The fact that governments have implemented protections in some areas is an indication that this was an effective tool for effecting change desired by the community.

I support the comments by Mr Jason Wood MP (pp 87-88).

Recommendations 7-8

I support.

Recommendation 9

I support whole-heartedly. Public reporting of finances for all charities, not just environmental ones, would allow the community to identify and support the more effective organisations.

Apart from the comments about recommendation 1, I support the comments by the Labour Members' Dissenting Report (pp 89-94).

I thank you for your time in reading my submission and ask that it be given due consideration.

Kind regards,

Desmond Young