

13 February 2020

The Manager
Indirect Taxes and Not-for-profit Unit
The Treasury
Langton Crescent
PARKES ACT 2600

Via email: DGR@treasury.gov.au

[New Deductible Gift Recipient \(DGR\) category for Men's Sheds and Women's Sheds](#)

Justice Connect thanks Treasury for the opportunity to provide feedback on the exposure draft and explanatory materials for the proposed new DGR category for Men's Sheds and Women's Sheds. We appreciate Treasury's commitment to consultation with the charity sector.

Not-for-profit Law is a specialist service of Justice Connect, a registered charity and accredited community legal centre. Not-for-profit Law responds to more than 1,750 legal enquiries a year from a wide range of not-for-profits, with a particular focus on small-medium groups many of which are registered charities. Our advocacy focuses on an improved legal and regulatory framework for the not-for-profit sector, with an eye to the impact and cost of regulation for these smaller groups.

Endorsement

Justice Connect endorses the submission of the Law Council of Australia (LCA) on the new DGR category.

In particular, we support the LCA's proposal for a sole purpose test. A single test expressed as *preventing or relieving social isolation* or drafting to this effect, is clearer and more suitably captures the role of community sheds in the community.

We also want to emphasise the LCA's recommendation to remove the stated restrictions (sex and Indigenous status) as permitted criteria for membership. In our opinion, there are many other groups whose ability to prevent or relieve social isolation depends on the use of membership restrictions beyond those considered in the exposure draft.

For example, we have firsthand experience of advising culturally and linguistically diverse community groups that restrict membership to create a culturally safe environment for vulnerable community members, for the very purpose of preventing or relieving social isolation.

If any criteria are specifically stated, they need to be broader than the current draft without breaching anti-discrimination principles (for example, a community shed purporting to exclude LGBTIQ people).

We are happy for this submission to be made publicly available (with signatures redacted).

Yours sincerely

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