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| 21 October 2020 | Peter Sutherland  Convenor, Legal Aid Clinic  ANU School of Legal Practice  peter.sutherland@anu.edu.au  Canberra ACT 0200 Australia  www.anu.edu.au |

By email: dgr@treasury.gov.au

**Submission: Requiring Deductible Gift Recipients (DGRs) to Register as Charities**

I wish to express my support for the intention of this Bill which is to require all non-government bodies that have DGR status to be registered charities.

At present DGR status conveys significant tax benefits, however the accountability regime in relation to DGR status is very poorly structured. This is particularly a problem in relation to some religious and educational institutions, but does arise in all categories currently not covered by registration requirements.

In expressing this support, I am referring specifically to DGR status. There may be categories of income tax exempt bodies where other accountability mechanisms are more appropriate.

I also wish to make it clear that “charity” should have a broad meaning and must not be narrowed by exclusions such a prohibition on “advocacy”.

Yours sincerely

Peter Sutherland

Convenor

Legal Aid Clinic