



WILDFLOWER SOCIETY OF WESTERN AUSTRALIA (Inc)

Personal and Indirect Tax, Charities and Housing Division
Treasury
Langton Cres
Parkes ACT 2600
Email: charitiesconsultation@treasury.gov.au

Deductible Gift Recipient (DGR) Registers Reform

About the Wildflower Society

The Wildflower Society of Western Australia Inc. (WSWA) was established in 1958 to promote the value of our natural bushland.

The Key Objects of the Society are summarised:

1. To encourage the conservation and preservation of Western Australian flora by, supporting efforts to strengthen and enforce laws and regulations for the conservation of Western Australian flora, and making submissions on the preservation of Western Australian flora to government and other organisations.
2. To raise public awareness about the value of, and need to conserve, bushland.
3. To promote the cultivation of Western Australian flora in home gardens and public areas.
4. To promote the study of Western Australian flora and to keep records of information on growing methods and the performance of such plants under cultivation.
5. The Society maintains a public fund called The Wildflower Society Bushland Conservation Fund for the specific purpose of supporting the environmental objects/purposes of the Wildflower Society of Western Australia (Inc.).

Proposed reforms to the Deductible Gift Recipient (DGR) Registers

The WSWA supports the reforms as proposed in the exposure draft and explanatory materials.

Public fund controlled by an executive committee made up of a majority of responsible persons

Public fund managers have drawn on clause 1.13 of The Department of Environment Register of Environmental Organisation (REO) Guidelines for qualification of 'responsible persons' forming the majority of the committee. On or about September 2022 the ATO advised the REO that one of the categories 'a past or present office holder of a community organisation other than the applicant organisation' included in the REO guidelines was not an accepted category of responsible persons.

Volunteer not-for-profit organisations with a public fund are often run by retired people, many of whom have had successful professional lives, held responsible positions and/or

held senior public service positions prior to retirement. Such people have a wealth of experience and expertise that would no longer be available because they cannot satisfy the amended REO criteria for a responsible person or the Attorney General's (AG) 'Who can witness a statutory declaration' document which, is apparently an alternative guide to the REO Guidelines. Many retired people cannot satisfy the criteria in the AG's document as they are no longer in the work force or in public office.

The removal of this criterion disadvantages NFP volunteer organisations, particularly at a time when engaging volunteers is becoming increasingly difficult. It also discriminates against senior members of our community who have much to give back to the community through volunteer service in public administration of volunteer organisations, after they have retired.

The WSWA urges the ATO to reconsider this decision and reinstate the criterion 'a past or present office holder of a community organisation other than the applicant organisation' for a responsible person to be a member of a public fund committee.

A handwritten signature in black ink, appearing to read 'Robert Atkins', with a horizontal line underneath.

Robert Atkins
Hon. Treasurer
WSWA

14 February 2023