

Manager  
Charities Unit  
Indirect, Philanthropy and Resource Tax Division  
The Treasury  
Langton Crescent  
PARKES ACT 2600



5/379 Collins Street  
Melbourne 3000 Australia  
P: 03 8631 5888  
Freecall: 1800 99 99 33  
(Australia only)  
E: [trustfornature@tfn.org.au](mailto:trustfornature@tfn.org.au)  
[www.trustfornature.org.au](http://www.trustfornature.org.au)  
ABN 60 292 993 543

20 December 2012

**Trust for Nature (Victoria)'s Response to NFP Sector Tax Concession Working Group Discussion Paper *Fairer, simpler and more effective tax concessions for the not-for-profit sector.***

Thank you for the opportunity to comment on the above discussion paper on the behalf of Trust for Nature (Victoria).

Trust for Nature (Victoria) is a not-for-profit organisation that works to protect native plants and wildlife in cooperation with private landowners. The Trust was established under the Victorian Conservation Act Trust 1972 to enable people to contribute permanently to nature conservation by donating land or money. We have since evolved into one of Victoria's primary land conservation organisations, with several tools to help people protect biodiversity on private land.

**Question 6- Should the ability of tax exempt charities and DGRs to receive refunds for franking credits be limited?**

Trust for Nature believes that there is no justification for changing the current arrangements under which charities and income tax exempt DGRs can claim a refund of franking credits.

Trust for Nature relies on these refunds to fund part of the organisation's core operations. Any reduction in this income would impact upon our capacity to provide services to the community.

Secondly Trust for Nature is the beneficiary of philanthropic trusts that claim franking credits. Any reduction on their income reduces their ability to support the work of organisations such as Trust for Nature.

You will note that Trust for Nature has also provided a response to other sections of this discussion paper in conjunction with thirteen other conservation organisations. This letter is to be read in addition to the other submission as it responds to a charitable status definition that is specific to entities such as Trust for Nature (Victoria) rather than the broader suite of conservation organisations.

Yours faithfully

A handwritten signature in black ink that reads 'Victoria Marles'.

**Victoria Marles**  
Chief Executive Officer  
Trust for Nature (Victoria)

