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To whom it may concern,

Re: Submission on Discussion Paper Tax Deductible Gift Recipient Reform Opportunities

I have a long background in the environment community sector including advocacy organisations and landcare. I was a co-founder of The Wilderness Society in Victoria and, much later, of my local landcare group and network now 15 years old. I was President of Bush Heritage Australia. I have planted thousands of plants, fenced major areas AND been an advocate and a donor all my life including to The Wilderness Society, Australian Conservation Foundation, Friends of the Earth and Bush Heritage Australia. I also donate to overseas aid and social justice organisations. I run my own small consultancy.

While I cannot afford large amounts this is my way of giving back what I have been blessed to receive growing up in Australia after the war, with free education, caring parents, and a democracy and a gradual movement towards equity for women, for indigenous peoples and for the gay community. (And a generosity towards those less fortunate though one could argue this is so much less now.) Though there is a way to go with some of these and other issues – our natural environment is still sliding backwards - we still live in an extraordinary country.

So, firstly:

Community organisations are the way that the community has organised itself to have a voice on major issues. Just the way a company is the way those interested in profit from, say mining, have organized themselves. Both need tax deductibility to do their work. For some organisations this is advocacy.. and this is as it should be in a democracy. The right to organize for a purpose and., as the regulations require, one that is for the community good, plus the right to have equity in facing off the huge vested interests of other organisations who do have tax deductibility such as mining companies.

Secondly:

If I want my money to go towards planting trees I have a choice and I can give it to a Landcare group. If I want all of it to go to advocacy to get better policies then I give to, for instance, Victorian National Parks Association or an Australian Conservation Foundation. I do not want half that money going to plant trees.

And thirdly:

Like the mining company, I have paid for someone – in this case a highly regulated NGO - to advocate and I should have tax deductibility just as the industry does.

Equity works in many ways. All expenses for mining companies are tax deductible including lobbying governments as part of their expenses in running the company and making a profit. They lobby for policies that are in their interests. This, however, is not necessarily the same as in the community's interests of course; the community is likely to want tighter regulations to prevent, for instance, the disasters of failed tailing dams, of fires in coalmines and not to have to pay for cleaning up after mining has finished. This is as it should be but the same should apply to the community. We should have tax

deductibility for lobbying for policy changes that we think are in the community's interests or supporting a community that has said they don't want some particular development. An interesting contrast with the mining industry of course is that the community organization with DGR has no vested interest and will get no profit from its work funded by donors who believe in what they are doing whereas the tax deductibility for a mining company is for shareholders and not necessarily for community at all. It is in their interests NOT to pay for clean-ups for instance.

Though it may be seen as a side issue, there are massive subsidies to the mining industry that the tax payer provides PLUS their tax deductibility so the community voice is nowhere near equity even with tax deductibility.

Finally I would strongly endorse Environment Victoria's key points:

1. Each organisation should be free to set its own priorities and to make an informed assessment of the best way to achieve those environmental outcomes, whether this is through advocacy or on-ground remediation. Any new restrictions or limitations should be strongly opposed.
2. The community expects environmental groups to be strong advocates for environmental outcomes.
3. Advocacy to improve environmental policy is about preventing damage from happening in the first place, not only cleaning up the mess or fixing the damage after the fact. Advocacy for better policy can be the most efficient expenditure compared to the cost of repairing future environmental damage.
4. Limiting the ability of environment groups to advocate for our environment would result in poorer environmental outcomes.
5. Some major environmental problems, like climate change, can't be stopped just through on-ground environmental remediation.
6. The Inquiry and discussion paper create a false dichotomy between remediation and advocacy. On-ground work often needs supporting policies or funding from government, which may only arise as a result of advocacy.

Yours sincerely,



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Cc Jason Wood, MP, Latrobe

