



# Response to Tax Deductible Gift Recipient Reform Opportunities Discussion Paper

By CERES Environment Park

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CERES welcomes the opportunity to respond to the Commonwealth Government's discussion questions. CERES is a non-profit environmental organisation with 35 years' experience in delivering community-based learning and action. We run extensive environmental education programs, urban agriculture projects, green technology demonstrations and a number of social enterprises, all with the aim of both protecting our natural environment, and increasing our understanding of human impacts on it.

We have responded to those questions in the discussion paper of direct relevance to our areas of experience:

**Q1. What are stakeholders' views on a requirement for a DGR (other than government entity DGR) to be a registered charity in order for it to be eligible for DGR status. What issues could arise?**

CERES understands that DGR eligibility involves a complex path of determination for some organisations. We would welcome simpler and transparent arrangements that reduce red tape for organisations while also ensuring that organisations operating in the public interest and/or consistent with charitable purpose are consistently recognized as such.

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**Q 4. Should the ACNC require additional information from all registered charities about their advocacy activities?**

**Q 5. Is the Annual Information Statement the appropriate vehicle for collecting this information?**

**Q 6. What is the best way to collect the information without imposing significant additional reporting burden?**

CERES is concerned about the continued focus of government inquiries on the reduction of rights to advocate by civil society organisations. We are particularly perplexed by the continued focus of these enquiries on environmental organisations, given that (a) these are only one section of an array of organisations that undertake advocacy in support of change that supports public interests and (b) the natural environment is a classic 'common pool resource' which requires collective efforts – often enabled only through advocacy given 'blurred accountability' in traditional governance arrangements – to preserve and protect.

CERES believes that the right to advocacy is an important element of advanced liberal democracies which should be supported, rather than curtailed by governments. Advocacy can assist with enabling 'upstream interventions', ensuring that social and environmental problems are addressed early and, arguably, reducing tax burdens through these efforts. There is a rich history of civil society advocacy preceding the establishment of legislation to protect the natural environment in this country.

As an environmental education organisation, we also question the practicality of defining and reporting on advocacy activities. CERES, for example, is not a campaign based organization but it does seek to improve individual and community behaviours towards sustainability through its educational activities. Does this constitute advocacy? We believe that many organisations that fulfil multiple functions and/or seek to effect change through multiple channels would have difficulty isolating advocacy activities for the purposes of reporting to the ACNC or other regulators. We also question the utility of such reporting, without clarity about how the information will be used. We do not support reporting for reporting's sake, as this is simply an additional administrative burden to thinly resourced not for profit organisations.