2nd August 2017

Senior Advisor Individual and Indirect Tax Division The Treasury Langton Crescent PARKES ACT 2600

Via: DGR@Treasury.gov.au

Re: Tax Deductible Gift Recipient (DGR) Reform Opportunities

To whom it may concern,

Coolum & North Shore Coast Care is pleased to have the opportunity to provide a submission on DGR Reform Opportunities.

Coolum & North Shore Coast Care is a small organisation with approximately 130 members. Our aims are:

- To protect and conserve the natural values of the coastal area between South Peregian and Maroochy River;
- To encourage the preservation of this areas bio-diversity;
- To encourage active participation of the community and governing bodies.

Our main activities are:

- The restoration and regeneration of native vegetation on the foreshore between Maroochy River and South Peregian in consultation with the Sunshine Coast Council and in National Park in consultation with the relative Department. We have 9 individual bush care groups;
- Protecting loggerhead and green turtle nests between the Noosa River and the Maroochy River and complete a nesting sheet for the Department of Environment and Resource Management (DERM). After hatching complete an Incubation and Emergence Data sheet for DERM;
- Rescue stranded turtles between Noosa River and Mooloolaba and complete a Stranding Sheet for DERM, for both live and dead strandings;
- Complete rubbish surveys on four beaches between Coolum Beach and Marcus Beach (100M strips), which has been undertaken on a monthly basis for five years. The detailed reports are provided to one Government and one private body;
- Eco-Discovery Workshops for children;
- School visits to provide information on turtles and the problems with rubbish, particularly plastic that is thrown away;
- In conjunction with Maroochy Water Watch provide the Advisory Committee for the Coolum Community Native Nursery, a not-for- profit organisation.

The following comments are made to selective consultation questions raised by the Treasury Discussion Paper:

Item 1, 2, 4 and 12.

A definition of an "Environmental Charity" should be provided under the reform. The ACNC decides if an organisation is a charity based on the Charities Act 2013, and an Environmental Group would only normally fall under "other similar purposes beneficial to the general public". However, some like our organisation could also fall under "preventing or relieving the suffering of animals.

The problem is that the ACNC is required to make a judgement when there is no definitive definition of an Environmental Charity.

We have no comment in regard to question 12, but once a decision has been made, this can be included in the definition of an Environmental Charity.

Item 7.

If the answer to question one is in the affirmative, then we support this initiative.

Item 13

We support this view.

The majority, if not all environmental groups based on the Sunshine Coast would fall under ACNC's definition of a small charity (revenue less than \$250,000 category).

Coolum and North Shore Coast Care is happy to provide further information on the matters raised. To discuss this further please contact the undersigned at president@coolumcoastcare.org.au.

Yours Sincerely,

Leigh Warneminde

Ms Leigh Warneminde President.