From: Cassie Jones ███████████████████████████
Sent: Monday, 19 June 2017 11:36 AM
To: FOFA.PIR
Subject: Tax Deductible Gift Recipient Reform Opportunities - Submission

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

I personally believe the DGR Tax provide a positive channel to encourage support from the public in the form financial assistance. Without financial support, many worthy charities would not be able to provide the valuable services they provide today.

I do wish to comment on Consultation Question 13 -
Stakeholders' views are sought on the need for sanctions. Would the proposal to require DGRs to be ACNC registered charities and therefore subject to ACNC's governance standards and supervision ensure that environmental DGRs are operating lawfully?

To be a registered charity with the ACNC, guidelines specifically state that the group *"not have a 'disqualifying purpose' (which means the purpose of engaging in or promoting activities that are unlawful or contrary to public policy, or the purpose of promoting or opposing a political party or a candidate for political office)"*

There are some environmental groups such as Landcare whose principal purpose of protecting the environment is undertaken without breaking the law. There are others that have huge followings and frequent calls for funding from supporters who regularly break the law. Why should these groups be allowed to remain as registered charities when the guidelines state that they're not eligible? Is this not encouraging unlawful behaviours?

I understand the need to protect the environment and lobby for sustainability and better planning, but I do not encourage unlawful behaviour as a means to an end.

Current registered charities should be reviewed and those that have a history of promoting and funding unlawful behaviour should be stripped of their status and not allowed to apply again. Sanctions should be put in place to ensure that environmental charities are abiding by the guidelines for registered DGR charities.