



This submission is made in response to the Tax Deductible Gift Recipient Reform Opportunities discussion paper, 15 June 2017, and the invitation to comment on the proposals outlined in the paper.

**Kanyana Wildlife Rehabilitation Centre Inc** is a charity, registered with the ACNC. It has a Public Fund - the **Kanyana Wildlife Rehabilitation Centre Gift Fund** - which is qualified for DGR status by being included on the Register of Environmental Organisations.

In answer to the summary of consultation questions, we submit:

1. We agree that a DGR should be a registered charity to be eligible for DGR status.
2. If there are DGRs that cannot meet this requirement, they will have to provide this answer to you.
3. Some of our donors request anonymity, but they are not avoiding ATO scrutiny. They just do not want to be targeted by fundraisers. We would expect their wishes to be respected by the ACNC and the ATO. As an organisation we are not concerned about any privacy issue for ourselves, but we are concerned for our donors.
4. An organisation is able to declare its advocacy intentions, if any, in its Constitution and should be able to do the same in any application to the ACNC or ATO. The individuals within an organisation will continue to have opinions and to voice those opinions, not necessarily in the name of, or with the support of the organisation. The public opinion will be heard and environmental charities such as Kanyana should not be prevented from carrying on their work as the public is a strong supporter of the environment and voices opinions that politicians and government would prefer not to hear. We are not violent, disruptive, wasteful, or impacting in any negative way on the community or the law. Kanyana does not involve itself in advocacy. Quite the opposite in fact!
5. The Annual Information Statement provided to the ACNC is an appropriate vehicle for collecting this information.

6. What is the best way to collect information?
  - (a) This will depend on the interaction between the ACNC and the ATO. Kanyana would prefer to report to the ACNC only and then have it share information with the ATO, provided legislation permits the exchange of information. Contact between NFPs and the ATO is difficult. The dedicated phone number previously provided by the ATO no longer answers and our most recent phone query took 2.5 hours to end successfully. This is a serious waste of time and money.
  - (b) What type of data upload will be acceptable to the ATO? We already use the services of a BAS agent to lodge our BAS statements. Is this going to be another form of upload that will need to be submitted by an Accountant or an Agent?
7. Transferring the four DGR Registers to the ATO is not an issue. It is a good idea. There is no need to involve five Government Ministers in similar processes. The estimate of one month to approve an application seems to be slightly optimistic, but time will tell. We would like to know more about the processes that the ATO expects to use before commenting further as our computer technology may not be up to their standards and our internet service most certainly is not.
8. Whether savings of cost or duplication are likely to benefit Kanyana is going to depend on what is required of us.
9. The question of rolling reviews? You are going to require annual certification. We still need to be compliant with Western Australia's Associations Incorporation Act. Wouldn't an annual review of the certifications be sufficient? The focus should be on those organisations not providing certification. This relates to my previous question of who provides the certification – the DGR or an ATO agent, or an accountant? If the certification process is robust, the desk top exercise should only need to focus on those that are non-compliant.
10. Should the stakeholders have a view on who should be reviewed in the first instance? We might think of a few very large, institutional, organisations who we think are not looking at a future as difficult as ours, but the selection of the first to be reviewed will not be ours, so we will not comment further on this question.
11. The exceptional circumstances with sunset clauses attached: this will only result in Government time being taken to deal with these DGRs instead of looking after all DGRs. One option is to not have these DGRs or otherwise place finite times on them. After that they can apply for a new DGR status if they still require it.

12. The requirement for an environmental organisation to spend no less than 25 per cent of annual expenditure from the public fund on environmental remediation (care of injured wildlife) is not unreasonable for Kanyana. 50 per cent is also not unreasonable for us. This question may not elicit the same answers from organisations who receive funding, but unfortunately Kanyana is not one of those and we rely on donor support and our own fundraising efforts.
13. As we are not operating unlawfully it will make absolutely no difference to us. If the law is broken, legal processes should be followed.

Thank you for the opportunity to lodge this submission

Barbara Wright

Treasurer

Kanyana Wildlife Rehabilitation Centre Inc

14 July 2017