

SUBMISSION

Tax Deductible Gift Recipient Reform Opportunities Discussion Paper - 15 June 2017

2nd August 2017

Thank you for giving me the opportunity to comment on the reform mentioned in this discussion paper. I believe any reform across all Registers to simplify the registration system while also addressing any unethical practices, can only be a good thing.

I have concerns the Register of Environmental Organisations has been singled out for special attention in these reforms and my thoughts on this are:

1. Re - Proposed Action (Page 8, paragraph 38)

It is proposed to transfer the administration of the four DGR Registers to the ATO. This proposal is consistent with recommendation 1 of the REO inquiry by the House of Representatives Standing Committee on the Environment. The Committee recommended that REO be abolished and that the administration process for endorsement as a DGR for environmental organisations be transferred wholly to the ATO.

This paragraph is very confusing. Actually, the whole management system of NFP's and Charities is like a dog's breakfast and totally confusing to say the least.

In this paragraph, it says 'It is proposed to transfer the administration of the four DGR Registers to the ATO.' then it goes on to say 'This proposal is consistent with recommendation 1 of the REO inquiry..... The Committee recommended that REO be abolished.....'. How can transferring the registers to be administered by the ATO be consistent with the recommendation that the Register of Environmental Organisations be abolished?

I will make the assumption this proposal means either all 4 registers are going to be transferred to and administered by the ATO or all 4 registers are going to be abolished and the ATO will administer all organisations involved without the registers. I reject any proposal which would advantage or disadvantage any one of these groups over the others.

2. Re - Recommendation 5 (Page 13, paragraph 73)

The Committee recommended that legislative and administrative changes be pursued by the ATO to require that the value of each environmental DGR's annual expenditure on environmental remediation work be no less than 25 per cent of the organisation's annual expenditure from its public fund.

The cost of environmental remediation work on public property is the responsibility of governments. The cost of environmental remediation work on private property is the responsibility of the owners of that property. While some groups may like to help out with remediation work there should be no laws making it mandatory for them to pay for the work or for their members/volunteers to do take part in difficult physical work. Again, I reject the singling out of a sector (whether they are DGR or not) for this treatment. It's unethical and, to my mind, illegal.

3. Re - Recommendation 6 (Page 13, paragraph 75)

The Committee recommended that administrative sanctions be introduced for environmental DGRs that encourage, support, promote, or endorse illegal or unlawful activity undertaken by employees, members, or volunteers of the organisation or by others without formal connections to the organisation.

The role of environmental organisations is, first and foremost, to 'Protect the Environment'. At the risk of sounding like a broken record, they should not be given any advantage or disadvantage over any other form of NFP or Charitable organisation.

Regards



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