



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

Dear Sir/Madam,

I am writing to you regarding Deductible Gift Recipient (DGR) tax arrangements specifically for environmental organisations.

I support the continued tax deductibility of donations to not for profit (NFP) environmental organisations and do not support the proposal that this deductibility be dependent in any way on these organisations spending any specific proportion of their funding on only environmental remediation and not on activities promoting environmental policy, protesting against environmentally destructive activities or policies etc.

It is in the best interests of current and future generations that our environment be clean and healthy. Immediate, medium and long term good health outcomes rely on a healthy environment. As a medical practitioner, I am all too aware of the negative effects of poor air, water and a warming climate on my patients. The public health impacts of poor environments are well documented.

Too often profit driven vested interests try to underestimate the environmental (local and general) bad effects of their activities (e.g. particulate air pollution, toxicity of waterways and global climate change from coal mining). They have used their profits to lobby policy makers, oppose or support political parties (e.g. via donations or the media), as well as advertise and otherwise sponsor misinformation in this space. All these activities are tax-deductible for those organisations, who usually have much deeper financial “pockets” than those environmental organisations trying to improve the world we live in. They should also be allowed for environmental NFP groups. Often these environmental organisations rely on donations to function. Without tax-deductibility they are more likely to fail, and if that occurs an important voice for the environment (and thus ultimately our future health and wellbeing) will be lost. Providing a message that is contrary to a political party or politician’s position (especially if that is for the greater good of the community) is part of our democracy and should not be stifled because of the threat of punishment (in this case the loss of a large portion of their funding stream if deductibility is withdrawn). It is hypocritical to demand “additional information from all registered charities about their advocacy activities” and yet not do so for all businesses which engage in deductible business related advocacy.

Please do not remove or limit the tax-deductibility of donations to environmental organisations.

Yours sincerely,

A handwritten signature in black ink, appearing to be 'DL', with a long horizontal stroke extending to the right.

David Lightfoot