From: <u>Liz Macfie</u>
To: <u>DGR Inbox</u>

Subject: submission regarding DGR tax arrangments

Date: Tuesday, 18 July 2017 4:25:29 PM

I wish to make a submission regarding the consultation paper which proposes potential reforms to Deductible Gift Recipient (DGR) tax arrangements.

I am a proud donor to environmental organisations that deliver important changes that benefit the environment as a result of campaigning and advocacy. I am appalled to see several of the proposals canvassed in this paper as deliberately targeting advocacy work and putting civil and democratic freedoms at risk.

The clear political motivation behind the paper, which carries several recommendations from an inquiry into environmental organisations set up under the Abbott Government, is a clear attempt to hamper these organisations' work.

The paper seems to neglect the outcome of environmental advocacy work that results in improved policies for land and water management, air pollution, waste disposal and penalties for environmental damage. These improvements in policy and regulation, brought about in part through the work of environmental advocates, may well relieve the "remediation" burden, which itself applies a degree of environmental damage having taken place.

Further, any such requirement would be impossible to enforce without placing unreasonable reporting and review burdens on environmental groups and administrators. This would come at a great and unnecessary cost to charities and taxpayers.

Organisations working on remediation, education, advocacy and other areas are all vitally important to protecting and enhancing our natural environment. Their activities must not be unnecessarily restricted or unfairly burdened. Civil and democratic freedoms must be upheld.

Sincerely

Liz Macfie