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Federal Treasury Discussion Paper – Tax Deductible Gift Recipient Reform Opportunities

Thank you for the opportunity to make a few brief points in relation to the Federal Treasury Discussion Paper with regards tax deductible donations provided to community environment & conservation organizations.

Given the considerable voluntary work done by many environment and conservation community organizations in Australia, in local and regional communities and nationally, for the greater good of our nation, it is pleasing that Federal Governments in the Commonwealth of Australia provide tax deductible options for Australians who support these community organizations.

The voluntary efforts of these community organizations in various regions of the nation save countless millions of dollars to the governments of our Federal Commonwealth.

Local Government Authorities (LGAs) appreciate the energy, skills, time, commitment and dedication of those community organizations and residents who assist LGAs in the State of Victoria in areas such as land care, conservation and bio-diversity projects, river management and river walks, and environmental community awareness projects (e.g. waste reduction; replacement of plastic bags with the production of “boomerang bags”).

There are important partnerships between LGAs and community environmental and conservation organizations that can:

- assist the implementation of State & Federal Government environment & conservation policies and programs
- assist in creating awareness and education about important environmental and conservation issues: e.g. climate change; water resources & sustainability; flooding, fire & drought risks; environmental & conservation impacts & consequences of development proposals;
- assist in creating and enriching community identity and pride in the community environment in which they live, while promoting optimal community & personal health and wellbeing; and
- financial benefits and savings to government authorities that cannot afford to employ additional staff (though there is awareness that there may be times when government may seek to look for voluntary labour *inlieu* allocating resources to employ people in need of employment).

The important place and role of the volunteers associated with community organizations should never be overlooked by the governments of Australia’s Federal Commonwealth. Many of these community organizations are incorporated organizations under State & Territory regulations and are required to comply with the legislative protocols in their governance.

As well, I wish to highlight the following points:

- each community organisation should be free to set its own priorities and to make an informed assessment of the best way to achieve their stated environmental and conservation goals and objectives, whether through advocacy or on-ground remediation. If a government sought to rigorously apply various regulations, protocols, restrictions or limitations on the operations of a community organization that was working within the ambit of a democratic society, there would be many questions raised about the particular agenda of the government;
- limiting the ability of environment groups to advocate for our environment would result in poorer environmental outcomes. Government needs to be “inclusive” of those community environmental and conservation organizations that seek to achieve so many benefits for Australian communities and, collectively, for our nation;
- there are many residents, businesses, tourism and industry groups, and religious based organizations in communities that expect environmental & conservation groups to be strong advocates for ensuring positive outcomes in their communities e.g. advocacy and participation in consultation processes relating to settlement strategies & property development in rural townships. Population growth, including people moving to rural townships from city and rural environments for different reasons, raises various environment, sustainability and bio-diversity issues for townships in rural communities;
- advocacy to improve environmental policy is about preventing damage from happening in the first place, not only cleaning up the mess or fixing the damage after the fact. Advocacy for better policies & programs can be the most efficient expenditure compared to the cost of repairing future environmental damage. The issues raised above are pertinent to this reality;
- major environmental problems, such as climate change, cannot be addressed just through on-ground environmental remediation. Community organizations engaged in environmental protection and enhancement, conservation & sustainability are important in the democratic flow of ideas, awareness and definitive actions that lead to positive outcomes for local and regional communities, and to the nation. Indeed, as indicated earlier, these community organizations can assist governments in policy and program formulation and development, and implementation of the agreed policies and programs.
- sadly, the issues being raised in the Federal inquiry and discussion paper provides a somewhat false dichotomy between remediation and advocacy. As mentioned above, on-ground work often needs supporting policies or funding from government, which may arise out of positive partnerships between government and community organizations. This may occur more frequently as a result of a positive intention by governments to engage constructively with community organizations with good will, and the development of trust between government and community organizations, so as to create a dynamic dialogue that allows greater enhancement of community development in our nation. If this occurred, governments would realise the economic, social and environmental benefits of doing all they could do to encourage and maximise the excellent work and contributions of community organizations, including the use of tax benefits and incentives, to the Australian nation.

May I add a point or two within a “frame of reference” that may not be considered a high priority in respect of the issues canvassed in the Federal Treasury Discussion Paper. I am, *inter alia*, an elder & church councillor in the Uniting Church in Australia. Christian communities in the Uniting Church are encouraged

to think of our faith as calling each of us to seek justice in the world. This includes seeking participation in decision making levels in society. Is it that approaches being canvassed in the discussion paper may be an attempt to silence particular voices from participating in that way?

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There is a perception of an attempt to place additional pressures on members and supporters of community organizations associated with environmental, conservation and sustainability causes to reduce their democratic participation. There is tightening of regulations, registration and issues relating to Federal cost outlays. Do the proposals run counter to a “participatory democracy”?

Is there is a need to prioritise the benefits of the ideas, voluntary work (administrative, manual labour, clothing, vehicle & equipment usage), the energy, the time and commitment of the dedicated volunteer movement? And to give due credit to the work of the larger community organizations that receive grants and financial support to employ staff to complement the voluntary labour, time and effort?

When the people of the Congregational, Methodist and Presbyterian Churches decided to form the Uniting Church in Australia in 1977 the following important points were included in its statement to the nation at its inugural Assembly in June 1977:

- we are concerned with the basic human rights of future generations and will urge the wise use of energy, the protection of the environment and the replenishment of the earth's resources for their use and enjoyment; and

- the Uniting Church, as an institution within the nation, must constantly stress the universal values which must find expression in national policies if humanity is to survive. We pledge ourselves to hope and work for a nation whose goals are not guided by self-interest alone, but by concern for the welfare of all persons everywhere. We affirm our eagerness to uphold the need for integrity in public life, the proclamation of truth and justice, the rights for each citizen to participate in decision-making in the community. **We will oppose all forms of discrimination which infringe basic rights and freedoms.** (Source: *Uniting Church in Australia - Statement to the Nation: Inaugural National Assembly, June 1977*).

Finally, in the context of economics and the environment, I commend to Federal Treasury officials who may be unaware of the “*Prosperity Without Growth*” monographs of Tim Jackson, Professor of Sustainable Developmental the University of Surrey (U.K.) and the Director of the U.K. Centre for the Understanding of Sustainable Prosperity. He was formerly the Economics Commissioner on the U.K. Sustainable Development Commission. The first edition of “*Prosperity Without Growth: Economics for a Finite Planet*” was published in 2009 by Earthscan, London & Washington). The second edition, titled “*Prosperity Without Growth: Foundations for the Economy of Tomorrow*”, was published earlier this year by Routledge (London & New York). Very important reading for Treasury, Finance, Environment & Energy advisers and Ministers.

Kind regards,

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