

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

Email: DGR@Treasury.gov.au

Dear Senior Adviser

My name is Kathryn Mitchell, an Australian citizen and voter. I want to make it clear that I don't think environmental organisations should be forced to commit 25 per cent or more of their annual expenditure from their public fund to environmental remediation. For a start, prevention is always better than remediation. Environmental organisations work towards preventing the damage to the environment that you seek to remediate. When the public donate to environmental organisations they do so hoping that organisation will use the money to support their purpose. So they should not be forced to spend 25% of their money to remediate damage that shouldn't have occurred in the first place if sound environmental policies were in place. The regulatory burden on environmental charities will be extremely high to account for expenditure for a method that is not the prime goal of every environmental protection strategy. It is unfair that environmental groups have to meet a different standard to prove themselves a charity (to be on the ACNC register you only need to prove your purpose).

Political speech by charities enriches the political process by encouraging political debate, facilitating citizen participation and engagement and promoting political pluralism. The High Court has long recognised an implied freedom of political communication in the Australian Constitution. It is deeply concerning that a restriction, in effect, on political speech has been proposed.