## Tax Deductible Gift Reform Opportunities Discussion Paper submission

I will address the paper's arguments against policy advocacy on environmental issues.

1. There is no analytical reason for distinguishing between environmental charities and all others. The paper appears to have an assumption, a core value, that says the natural environment does not require advocates on behalf of a conservative approach to policy. Indeed the paper advocates destruction of environmental assets in favour of short-term profits. Charities advocating on behalf of the homeless, the mentally ill, cancer patients, medical research expenditures etc, are unquestioned in their status as tax deductible charities. The values, whether in crude dollar terms or more enlightened social and philosophical terms, of these other charities cannot be gainsaid. For what reason could environmental charities be regarded as less deserving? Only one reason springs to mind, and only one is evident from the discussion paper: the value to mining and forestry companies of short-term exploitation.

2. Short-term exploitation costs are ignored in the discussion paper. This is where the analytical shortcomings of both the paper and Treasury itself are most evident. The value of Australia's natural assets have been addressed by many other researchers, the quantities are enormous, but the point here is that protection of those values has been ignored by policy makers and lobbyists whose interests are in exploiting and devaluing those natural assets. The value of the Great Barrier Reef in particular appears to hold no interest for policy makers

I find it difficult to react with less than contempt for the gap between analysis and prescription in this discussion paper. Were the analysis of the quality expected of Treasury back in the mid-1990s and earlier, prior to the decisions of governments to 'economise' on in-house expertise, that gap would have been even more alarmingly huge.

Can I put the gap down to the de-skilling of Treasury over the past 20 years, or to a political imperative that currently demands that political opposition be treated as, at worst, sedition, and at best, inconvenient?

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