

**From:** [michael norris](#)  
**To:** [DGR Inbox](#)  
**Subject:** Tax Deductible Gift Recipient Reform Opportunities  
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Dear Treasury

I am most concerned about the proposal that "environmental" Deductible Gift Recipients should be required to spend at least half their income on remediation/on ground works.

Firstly, some are small and their expenditure on other items like managing citizen research, websites, publications and other educational efforts, equipment for citizen science..... will often outweigh direct expenditure on the environment.

Secondly, much of the environmental effort of such DGRs is by volunteers who are free of financial cost.

Thirdly, the definition of "on-ground" works is particularly difficult to define or measure for DGRs working in marine environments.

Fourthly, amortisation of equipment, tools, etc. will inevitably be arbitrary and involve needless accountancy costs.

Fifthly, engaging local communities (at the suburb, local authority, state, or national level) is an important pursuit of DGRs. In my local area this is vital to conserving our natural heritage when some residents are unaware of what we have.

Finally, costing of volunteer time should be taken into account if this proposal is to proceed further. The DGRs I know are run by volunteers, both on-ground and under-water, or y, management systems. Accounting for this time would be a nightmare.

And more widely no such reform should be introduced without a coherent. consistent, legal framework that could be applied accountably to all DGRs.

Yours sincerely

Michael Norris

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