

From: [Linda](#)
To: [DGR Inbox](#)
Subject: Tax Deductible Gift Recipient Reform Opportunities Discussion Paper
Date: Friday, 4 August 2017 4:59:37 PM

To the Senior Advisor, Individual & Indirect Tax Division

I write in response to the Discussion paper of June 2017, "Tax Deductible Gift Recipient Reform Opportunities".

I write in response to the Discussion paper of June 2017, "Tax Deductible Gift Recipient Reform Opportunities".

I am a donor to a range of not-for-profit organisations and over many decades I have also volunteered with many not-for-profit organisations. As a result of my volunteering and giving I am very aware of the range and scope of work undertaken by Australian not-for-profit organisations.

My giving and volunteering has included involvement in a range of environmental and conservation organisations from revegetation to community engagement, from researching information about conservation and the environment to advocacy to decision makers.

I am utterly perplexed and appalled by the dichotomy suggested in the Discussion paper between advocacy to improve environmental policy and on-ground conservation or environmental remediation work.

These two aspects of conservation and environmental activities are complementary, legitimate and necessary. It is beyond absurd to try to make some conservation and environmental activities deserving of, and eligible for DGR status, and make other activities undeserving and ineligible.

Would we say that the Salvation Army can use tax-deductible donations to provide accommodation for homeless people but not to advocate for changes to Government policy on homelessness? I sincerely hope not. Australians donate to the Salvos and expect them to decide the best way to help people who are homeless. The same applies to our environment.

Australians expect conservation and environment organisations to advocate for the protection of our environment. Indeed if environment and conservation organisations failed to advocate for environmental protection – before environmental damage is done - they would completely lose their legitimacy.

Australians do not make the false distinction between advocacy and other environmental protection activities – they expect *independent non-government* organisations to decide how best to try to protect the environment.

If it is legitimate to advocate for the environment then I can see no justifiable reason to prevent conservation and environment organisations from using tax-deductible donations to support their advocacy work.

Looking back to the activities of conservation and environment organisations in the past can help to illustrate this point. Was it legitimate for the Australian Conservation Foundation and other conservation groups to advocate for an end to the hunting of whales in Australian waters? I am sure the whaling industry didn't think so. I am sure the whaling industry, if they could have at the time, would have argued against using tax deductible donations to fund the advocacy needed to stop whaling. But hindsight shows us it was a necessary and legitimate activity, and I doubt anyone would argue that it would not have been a proper and desirable use of tax-deductible donations.

Some people may not like the fact that environmental organisations undertake advocacy today, but that does mean it is not a necessary and legitimate activity, just like advocacy around homelessness.

Australians would not support the Government deciding what activities are and are not legitimate for environment NGOs to undertake to protect our environment. Denying people the right to make tax deductible donations to a particular activity - in this case environmental advocacy - is tantamount to Government deciding which activities are legitimate. This is not the role of Governments in a democracy.

I urge the ATO to reject any proposals to deny environmental organisations the ability to use tax-deductible donations for advocacy activities.

Yours sincerely
Linda Parlane

