

To

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The Treasury  
Langton Crescent  
PARKES ACT 2600

I write to comment on the tax deductible gift recipient discussion paper. I am opposed to all of the recommendations in the paper, which unnecessarily target environmental organisations.

I am strongly opposed to Recommendation 5 of the paper, requiring environmental organisations to spend at least 25% of expenditure on environmental remediation. On-ground environmental remediation is just one activity with positive environmental benefit, and would unnecessarily constrain environmental organisations. Many environmental organisations aim to achieve outcomes which have a positive environmental benefit, not related to environmental remediation. These organisations may have no expertise in environmental remediation, and would be required to conduct activities they have no experience carrying out, an inefficient use of donations and government money through tax deductions. For example, action on climate change, the largest and most widespread environmental risk, mostly does not require environmental remediation. Rather, communication and action to influence climate and renewable energy policy and behaviour, and encourage more investment in options such as renewable energy is required. An environmental organisation which focusses mostly on climate change action would be unfairly required to significantly adjust their activities for no good reason. Additionally, an environmental organisation that lobbies to prevent coal mining for climate change reasons, or lobbies to prevent mining in environmentally sensitive areas where the environmental risk is too great, is conducting activities with a positive environmental benefit. These organisations would then be required to carry out environmental remediation, potentially a significant departure to their objectives.

I am also opposed to all recommendations for environmental organisations around additional administration, reporting and registration requirements, as contained in many of the recommendations. These requirements will cause a larger proportion of donations to smaller environmental organisations to go to administration costs, and cost the taxpayer unnecessarily through increased workload for government organisations such as the ATO.

Recommendation 6 potentially stops environmental organisations from encouraging protest, a legal right in our democratic system. It also potentially implicates environmental organisations in unlawful activity they have no connection to, as recommended **“administrative sanctions be introduced for environmental DGRs ... by others without formal connections to the organisation”**

Regards.

