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Subject: Tax Deductible Gift Recipient Reform Submission
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Tax Deductible Gift Recipient Reform Opportunities in relation to environmental groups

I make the following submission in relation to the abovementioned Treasury discussion paper.

1. I am strongly opposed to Recommendation 5 (clause 73, 74 and the consultation question 12). Every organisation should be free to set its own priorities and to make an informed assessment of the best way to achieve those environmental outcomes, whether this is through advocacy or on-ground remediation. Any new restrictions or limitations should be strongly opposed.
2. The community expects environmental groups to be strong advocates for environmental outcomes. Limiting the ability of environment groups to advocate for our environment would result in poorer environmental outcomes.
3. Advocacy to improve environmental policy is about preventing damage from happening in the first place, which is preferable to cleaning up the mess or fixing the damage after the fact. Advocacy for better policy can be the most efficient expenditure compared to the cost of repairing future environmental damage. Clause 73 moves the responsibility of environmental remediation from the corporate sector that generally caused the damage to the underfunded community sector. This clause seeks to absolve the corporate sector from their environmental responsibility.
4. I am strongly opposed to Recommendation 6 (clause 75, 76 and 77) as it is a governmental and corporate method to ignore community objections to their poor environmental policies. In a democracy, civil disobedience is a legal action of last resort in response to a government out of touch with community values. Some major environmental problems, like climate change, can't be stopped just through on-ground environmental remediation.

The Inquiry and discussion paper create a false dichotomy between remediation and advocacy. On-ground work often needs supporting policies or funding from government, which may only result from advocacy. I believe that prevention is better than cure.

Yours sincerely,

Allan Rees,

