

**From:** [Libby Smith](#)  
**To:** [DGR Inbox](#)  
**Subject:** Submission to Tax Deductible Gift Recipient Reform Opportunities  
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Senior Advisor,  
Individual and Indirect Tax Division,  
The Treasury,  
Langton Crescent, PARKES, ACT 2600.

August 3, 2017

Dear Sir/Madam,

### **Submission to Tax Deductible Gift Recipient Reform Opportunities**

Environment organisations fulfil an essential role in protecting the environment in Australia and hence contribute to the wellbeing of the society that current and future generations will enjoy. Their role must extend beyond planting trees and on-ground remediation work; they have the right and the responsibility to enter into the public debate on issues such as the protection of our rivers, forests and marine environments, clean energy and the need to cut pollution.

Limiting the activities that an organisation can engage in order to retain their tax deductibility status would be an attempt to gag a trusted voice in the community on environment issues. The community expects environment groups to speak out and advocate on behalf of the environment, alerting them to situations and issues which would not gain press otherwise.

Environment organisations undertake a wide range of activities and they should be free to set their own priorities, based on an assessment of the best ways to achieve their objectives, whether this be through advocacy, on-ground remediation or a mixture of these activities. They should not be restricted or limited in what they do, nor should they have to devote substantial resources to continually having to justify what they do.

It is always best to act now to avert future environmental problems and, by advocating on behalf of the environment, this is exactly what environment groups seek to do. They seek to prevent damage which would require remediation in the future. Expenditure on preventing damage is invariably more effective and less costly than seeking to repair damage after the event. If environment groups were unable to advocate for the environment, poorer environmental outcomes would result.

Environment groups play an important role in raising awareness and creating a sense of empowerment on respect of global problems such as climate change which require individual behavioural change. Climate change is THE issue which will dominate in the decades to come and all voices in the community must be encouraged to play their part.

I believe that there is a misunderstanding of the relationship between advocacy

and on-ground work. They are both part of the same whole and dependent on each other. Both are needed to protect and improve our environment and safeguard our unique natural heritage for future generations. Tax deductibility is vital to the continued successful operation of environment organisations. I believe that any attempt to remove their tax deductibility status, in part or whole, would effectively be an attempt to curtail their advocacy and limit their freedom of speech. Such a measure is not consistent with the rights of not-for-profit organisations in Australia, nor it is consistent with the society we wish for Australia. The inquiry needs to understand the significant contribution that environment organisations make in securing the best environmental outcomes for Australia, now and in years to come.

Libby Smith

