



Submission – Enquiry into Tax Deductible Gift Recipient Reform

Geoff Stevenson

28th of July, 2017

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Introduction

The enquiry

A Commonwealth Government review of the tax Deductible Gift Recipient (DGR) regulations is under consideration. The Treasury review of this matter is accepting submissions from members of the public. This submission expresses the views and opinions of the author on this matter.

The author

My name is Geoff Stevenson, I am a married father of two children. I am employed in the coal-mining industry of New South Wales (NSW). The actions and activities of environmental groups directly affect and threaten the author's employment and livelihood. Activities by some environmental groups can be considered to be disruptive to mining activities, against the public interest, and can at time also be illegal. The contents of this submission are solely the opinions of the author.

Proposal

This submission puts forward the following points for the reform of DGR status:

- The list of DGR eligible charities should be maintained solely by the Australian Tax Office (ATO). There should be one single list of DGR eligible organisations (as opposed to the current four lists).
- The list of DGR eligible organisations should be publically available, online.
- All environmental organisations should be required to re-register for DGR status at the beginning of each financial year. The eligibility of all organisations should be reviewed each year.
- Environmental organisations that register for DGR status, must prove that they have not participated in, or encouraged, any form of illegal activity. This should include any encouragement of, or involvement in, illegal protest activity. A breach of this condition should be cause for an environmental organisation to lose its DGR status.
- Environmental organisations seeking DGR registration status, must prove that they have not promoted or opposed any political party or political candidate. Any such activity should prevent an organisation from having DGR status.
- Members of the public should be given the opportunity to give input during the DGR registration process at the beginning of each financial year. Written public submissions should be accepted by the ATO (or accepted by whichever organisation maintains the DGR

list) and should be included in the process of consideration of an organisation's listing on the DGR register.