

Senior Adviser

Individuals and Indirect Tax Division

The Treasury

Langton Crescent

Parkes, ACT 2600

I wish to make a submission regarding the consultation paper which proposes potential reforms to Deductible Gift Recipient (DGR) tax arrangements. I am currently employed by an NGO that campaigns on environmental issues in Australia. I work for this organisation because I am convinced that advocacy for ecological justice is imperative. Further, the intersection between ecological health and community health is clear. Protecting our environment is closely aligned with social justice.

Working in the finance section of this organisation, I frequently interact with our donors and have good insight into what motivates them to donate to environmental campaigns. Australian citizens are passionate about making intelligent decisions around the ways we use our natural resources and sustainable interaction with our environment.

Companies that are invested in environmental resources are designed to protect the financial viability of their industry and maximise profits for their stakeholders. Due to the structure of our government system, governing representatives tend to be concerned with shorter term goals such as protecting jobs. Therefore, it is necessary in a robust democracy to have a legitimate space for people to campaign for the long term health of our environment and natural resources.

Granting DGR status to environmental non-government organisations creates a pathway for people to offer their support to these campaigns. We recognise the importance of this process when we offer tax deductibility for donations to other charities that are working with human rights and social injustice issues, and for donations to political parties to allow them to actively engage with election processes and representing the needs of their electorates.

The potential reforms to the DGR tax arrangements outlined in the consultation paper severely undermine their capacity to campaign effectively for ecological justice issues. For example, the enforcement of organisations to allocate a percentage of the funding received from tax-deductible donations into “environmental remediation”, and the introduction of administrative sanctions for organisations that are connected to community led peaceful protests, place restrictions that will negatively impact the effectiveness of their campaigns. It is widely recognised by the scientific community that our generation are facing complex environmental problems, such as climate change, that present impacts and challenges on a global level. Addressing these issues require engaging communities, industry representatives, and governing bodies, in local and global conversations that produce complex, evidence-based solutions. Considering the challenges we are currently facing, restricting the effectiveness of the work of the individuals and communities that form the organisations that campaign for environmental justice is reprehensible.

Further, the implication of such measures is that the Australian citizens that are donating to such organisations are either uneducated or being misled around these issues. On the contrary, donations to these organisations are made by a diverse representation of engaged citizens, who are convinced of the merit of the campaigning work conducted by these organisations.

If other charities that do similar advocacy work in the areas of social justice and human rights and animal welfare, and political parties that are formed to represent the political views of particular demographics and areas in our country, are allowed to receive tax-deductible donations out of recognition that the work that they do holds an important role in a democratic society, we can only conclude that the (repetitive and ongoing) scrutiny of DGR status for environmental organisations from this government is politically motivated. I strongly oppose the attempt to implement the limitations and sanctions suggested in the review paper.

Yours sincerely,

Tara Stevenson

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

4th August 2017