

**From:** [John Stone](#)  
**To:** [DGR Inbox](#)  
**Subject:** Tax Deductible Gift Recipient Reform Opportunities Discussion Paper  
**Date:** Friday, 4 August 2017 6:26:28 PM

---

To the Senior Advisor, Individual & Indirect Tax Division

I write to comment on the Discussion paper of June 2017, "Tax Deductible Gift Recipient Reform Opportunities".

I have been a donor and volunteer with many environmental and conservation not-for-profit organisations for a long time. Through this, I am very aware of the type of work undertaken by Australian not-for-profit organisations.

I am bewildered by the distinction made in the Discussion Paper between advocacy to improve environmental policy and on-ground remediation work.

Both these aspects of conservation and environmental activities are complementary, legitimate and necessary. It is ridiculous to try to make some conservation and environmental activities deserving of, and eligible for DGR status, and make other activities undeserving and ineligible.

Would we say that the Anti-Cancer Council can use tax-deductible donations to help victims of disease but not to advocate for changes to Government policy on to minimise risks of contracting cancer? I sincerely hope not. Australians donate to the health charities and expect them to decide the best way to help people remain healthy. The same applies to our environment.

Australians expect conservation and environment organisations to advocate for the protection of our environment. Indeed if environment and conservation organisations failed to advocate for environmental protection – before environmental damage is done - they would completely lose their legitimacy.

Australians do not make the false distinction between advocacy and other environmental protection activities – they expect *independent non-government* organisations to decide how best to try to protect the environment.

If it is legitimate to advocate for the environment then I can see no justifiable reason to prevent conservation and environment organisations from using tax-deductible donations to support their advocacy work.

Some people may not like the fact that environmental organisations undertake advocacy today, but that does mean it is not a necessary and legitimate activity, just like advocacy around reducing risks to our health.

Denying people the right to make tax deductible donations to a particular activity - in this case environmental advocacy - is tantamount to Government deciding which activities are legitimate. This is not the role of Government in a democracy.

I urge the ATO to reject any proposals to deny environmental organisations the ability to use tax-deductible donations for advocacy activities.

John Stone

