

**Submission on the Tax Deductible Gift Recipient Reform Opportunities**  
**Discussion Paper**  
**15 June 2017**

**From: Sustainable Population Australia**

**A registered charity with DGR status**

**8 July 2017**

Comments:

1. There appears to be some inconsistency in the proposals as set out in the discussion paper. On the one hand the proposal to abolish the four individual Registers of organisations and to roll all organisations into one class under the ATO and on the other hand, singling out those organisations on the environment register for a special requirement, namely that 25% or 50% of their funds be used for a specified purpose.
2. In the discussion paper this specified purpose is not clearly defined yet it appears to be '**practical** action to improve the environment' (emphasis added) (Par 63) and that 'annual expenditure on environmental remediation work be no less than 25% (emphasis added) (Par 73) Elsewhere under Consultation question 12, 50% is mentioned as an option and the only consideration on which comment is requested is whether this would impose 'a greater potential regulatory burden'.
3. This suggestion not only reeks of prejudice against the most important work of the conservation movement and a deliberate attempt to limit this work, it is based on a most serious and very damaging misconception of the role needing to be fulfilled by the environment movement. This role is nothing less than saving a runaway unsustainable society from an environmental and social collapse. The key role of the environment movement is therefore advocacy for an environmentally sustainable future and what needs to be done to achieve this necessary end.
4. It seems this proposal (25 or 50% of funds to be spent on remediation work) is based on the conception that the role of the environment movement is to run around after our unsustainable exploitation of Nature has done its damage and attempt to put it back together again. It is evidently not to try and prevent that damaging exploitation from occurring in the first place?
5. How does one carry out remediation work in relation to Greenhouse Gas Emissions? Is it not better to educate the public and decision makers and through advocacy try to slow down and eventually stop these emissions? Is it not better to educate and advocate for alternative sources of energy which do not involve these emissions?

6. How does one carry out remediation work when species have become extinct? The factors forcing many species to the brink are well known. Is it not better to educate and advocate in relation to these well-understood forces so that extinction does not occur?
7. The same questions could be asked of other forms of air pollution, water pollution, damage to rivers and oceans. All these matters are important and demand the attention of the environment movement. But they are not individual matters. They are all subsets of the issue of environmental sustainability. They are all symptoms of this larger malady on which environment organisations are quite rightly spending very large efforts. It seems the House of Representatives Standing Committee did not understand, or did not want to acknowledge this understanding. It seems to believe or want to believe, contrary to a rising tide of scientific research and publication, that humanity can continue a BAU (Business As Usual) course into the indefinite future with just a bit of tidying up around the edges.
8. The 'Limits to Growth' was published in 1972 by the Massachusetts Institute of Technology. It was a massive study. It developed a number of future scenarios, among them BAU but all based on plausible assumptions about future trends. It showed that under this BAU scenario humanity faced a collapse around the middle of the present century. This study was unfairly criticised at the time being blamed for predicting that this collapse was inevitable. This was simply untrue as there were other scenarios that showed an alternative outcome provided certain alternative courses were followed. In the early years of this century CSIRO scientist, Graham Turner realised that there was then 30 years of actual data with which to compare the projections that were fed into the computer analysis in 1972. When he fed in the actual data it reproduced the projections of the BAU very closely and showed that civilisation was indeed on course for a global collapse. Ten years later Graham Turner repeated his analysis with 40 years of accumulated data which showed that we were indeed on the BAU course scenario of the Limits to Growth study.
9. There is now a massive literature from science showing that the present course of infinite economic and population growth is headed for a global crash. So convinced are so many scientists of this course that we are now on that many have sought to have the present geological age redefined as the Anthropocene, the age in which humanity has come to rival Nature in defining the future course of life on Earth.
10. What is the most effective thing that environment groups can do to 'repair' the massive death of coral on reefs including the Great Barrier Reef? There is absolutely nothing that such groups can do which is more effective than educating and advocating for those policies that will help prevent this loss of coral. Prevention is worth far more than trying to patch up damage after it has occurred. And so it is with the myriad environmental factors that exhibit accelerating downward trends as indicated by each of the State of Environment Reports.

11. Those who propose the imposition of this 25 or 50% requirement on environment groups with DGR status either do not understand the present parlous state of humanity, or do not wish to understand or else have a vested interest in preserving the self-interested but damaging course we are presently on. They seek to do this by deflecting the work of these organisations from what is most needed and what is most effective toward doing things that will be less effective in changing humanity's course. Each of the conservation organisations with DGR status is committed to changing direction in this big-picture sense and that is true of Sustainable Population Australia. Or it is seeking to change some part of the damage which the present economic/social/industrial system is causing. In this, these organisations should not have their hands tied behind their backs by the imposition of this unfair but fundamentally and deliberately restrictive requirement. The general requirement mentioned in par3 that the purpose of DGR status is to 'encourage donations to organisations and encourage the **delivery of goods and services that are of public benefit**' (emphasis added) is a sufficient requirement along with the particular requirements already set out for each Register including the Environment Register.
12. Finally, it should be noted that many of the companies that seek to restrict the activities of the environment movement so as to make them less effective advertise self-serving, anti-environment advertisement and claim this advertising as a company tax deduction. In short, this attempt to 'educate and advocate' for a position inimical to the longer-term welfare of the environment and humanity is a cost to the public purse. Continuation of DGR status for conservation groups putting the alternative voice is simply levelling the playing field. One further distinction can be drawn between these opposing forces; the one is self-evidently seeking to preserve its particular advantage, the other has no motive beyond its concern for long-term human welfare and Nature's integrity.