

*Explaining the Federal Treasury's Tax Deductible Gift Recipient (DGR) Reform Opportunities Discussion Paper, and how it may impact on eNGOs, their supporters and donors.*

## What is it?

In June this year, the federal government through the Federal Treasury Department released a Discussion Paper reviewing how organisations which have Tax Deductible Gift Recipient status (DGRs, many of which are also charities) are managed. As acknowledged by the Discussion Paper, DGR tax arrangements are intended to encourage philanthropy and provide support for the Not-For-Profit sector (NFP). DGR status, along with other tax concessions to the NFP sector also encourages delivery of goods and services that are in the public interest. The initial one month consultation period on the Discussion Paper was belatedly extended from its original July deadline with submissions now due on **Friday, 4<sup>th</sup> of August**.

## Haven't we been here before?

Yes, unfortunately there is a sense of déjà vu.

- The Treasury Discussion paper revisits the recommendations made by the Coalition-controlled 2015-16 House of Representatives Standing Committee on the Environment's REO inquiry on the Register of Environmental Organisations (REO inquiry).
- This REO inquiry, instigated under former Prime Minister Abbott, was widely denounced at the time as being anti-environmental, and seeking to silence voices of dissent over environmental issues such as climate change, illegal land clearing, fossil fuels, mining, fracking, native forest logging and protecting the Great Barrier Reef to mention but a few.
- It is disturbing to note that the Treasury Discussion Paper fails to mention the fact that the REO Inquiry report recommendations incorporated into this review was not unanimous, and in fact half of the committee members on the REO inquiry issued strong dissenting reports, including from one Liberal MP and five Labor MPs.

## The 2015-16 House of Representatives REO inquiry investigated environmental organisations, but isn't this Discussion Paper covering all DGRs and charities?

- While the Treasury Discussion Paper canvases some reforms which would be applicable to the DGR charity sector as a whole, by using the REO inquiry coalition majority report as its reference point, minus any mention of the dissenting reports, key recommendations clearly and blatantly target environmental organisations.
- This discriminatory approach of singling out environmental DGRs and charities for 'special treatment' has been raised with concern by others in the not-for-profit sector, as it smacks of political motivation.
- It risks entrenching a two-tiered DGR and charity sector, and discrimination against a sector of the community, whether volunteers, members or donors, because of their political beliefs.
- This review is another attempt by the Federal Liberal government to shut down environmental voices of dissent.

## How does the Treasury Discussion Paper target environmental DGRs and charities?

The key problematic REO inquiry recommendations recycled in the Discussion Paper seek to:

- Reduce the extent of advocacy work undertaken, in order to retain DGR status.
- Mandate that between 25 per cent and 50 per cent of environmental charities' donations be spent on 'environmental remediation' work. (Note that even the REO Coalition majority report 'only' flagged 25% of income be mandated to be spent in this manner. Where did Treasury get the new proposed mandated figure of 50 per cent?)
- Increase DGR status certification reviews to annual rolling reviews, and introducing a five-year 'sunset clause'.

## What does this mean for Donors to environmental DGRs and charities?

These proposals are an attack on both environmental DGR organisations and their donors. These proposals will see the federal government 'imposing' a 'tax-deductible or not tax-deductible' choice upon donors seeking to financially support environmental DGRs and charities working on issues that matter to them, while also imposing excessive and draconian rules limiting the nature and scope of those organisations' work.

- These proposals ignore the fact that donors currently require, and have access to, accountability mechanisms such as organisations' annual reports and periodic reporting back to Boards or executives.
- The underlying assumptions of the Discussion Paper's recommendations appear to be that either donors are so irresponsible they do not know or care how their money is spent or whether activities are occurring which they do not agree with, or they need protecting from entities who are abusing their good nature.
- Under the Discussion Paper's proposals donors will have to:
  - Accept the Federal government imposing new limits on which environmental organisations they can donate to if seeking tax deductibility for the donation made;
  - Accept that if they donate to a federal government approved environment DGR that 25-50 per cent of that organisation's income must go to remediation, so cleaning up the mess others made rather than investing in preventing that mess being made in the first place. Therefore a substantial amount of the donor's money may be diverted from their main area of immediate concern.
  - Accept the singling out of, or discrimination against, environmental DGR's as the only group of charities to have expenditure and type of activity pre-mandated.
  - Accept that if they donate to a federal government approved environment organisation, that they cannot expect much from that DGR in the way of advocacy, public awareness raising, involvement in relevant public debate, putting forward alternative points of view or information to inform or provide a balanced public debate, or lobbying of democratically elected representatives on matters of public interest.
  - Accept that should they require the environmental DGR to advocate on their behalf, DGR status could be revoked.
  - Accept that if they donate to a federal government approved environment organisation a considerable portion of that donation will be required to be spent on new annual and onerous bureaucratic eligibility reviews.
  - Accept that every five years, due to the proposed sunset clause for specifically listed DGRs, their preferred approved environment organisation could be deregistered automatically, despite full compliance, requiring the diversion of income into the reapplication and assessment process.

## Isn't this latest run at DGRs and charities an attack on free speech?

Yes. This latest push is clearly an attempt to silence those advocating in the public interest for the environment and whose point of view challenges those benefitting from resource use and extraction.

- These proposals aim to silence those working to prevent environmental harm and enhance environmental protection. A repercussion of doing so will be to disenfranchise those who believe in, and seek to provide financial support to those organisations undertaking that environmental work.
- As the CEO of the Community Council for Australia (CCA), David Crosbie, put it recently, "*Free speech should never be for sale to the highest bidder. The Minerals Council of Australia should not be able to tell environmental groups what activities they need to engage in if they want to be able to retain charitable or DGR status. A medical research institute that receives funding from the Bill Gates Foundation should not have to shut up during election campaigns and not highlight the need for more medical research funding.*" (see *Freedom of Speech for Sale*, D. Crosbie July 2017 article)

## What is wrong with Advocacy work?

Nothing. Australian charity law has long recognised that advocacy by charities is critical to a robust and healthy democracy, and that protecting the environment is a public good.

- A 2010 High Court decision (*AidWatch Inc v Commissioner of Taxation*) found that engaging in political debate is an essential part of advocacy work and is in the public interest; and that it is “*indispensable*” for charities to have the right to advocate, to ensure “*representative and responsible government*”.
- The High Court decision was subsequently legislated into the *Charities Act 2013*, recognising advocacy as a legitimate, and often effective, manner for charities to pursue their charitable purpose.
- This was reiterated by an independent inquiry into charitable definitions in 2001, the Productivity Commission's 2014 inquiry into Access to Justice, and the 2016 REO inquiry itself.
- The current law already imposes accepted limits on charitable purpose, such as charities not being able to endorse or support candidates or political parties for political office, or promote unlawful activity.
- The only concerns raised over charities undertaking advocacy work tends to arise from those with vested interests, and their supporters, involved in activities identified by charities as harmful to the environment or the communities they represent. A clear example is the Minerals Council of Australia’s push to erode environmental DGRs’ freedom to advocate.
- Other not-for-profits and charities also have a proud track record of standing up for the people they represent by speaking out against government policies they perceive to threaten vulnerable Australians, including the Salvation Army, Baptist Care Australia, Disability and Health Reform advocates to mention a few.
- The Productivity Commission’s Access to Justice report found advocacy was actually an efficient use of resources, as it addresses systemic issues rather than just individual cases and has the potential to relieve pressure from other frontline or government services.
- The Discussion Paper raises concerns that some DGRs may be involved in advocacy activities without the knowledge of their donors. It is patronising in the extreme, and has no basis in evidence, to infer that donors may not be aware they are supporting advocacy undertaken by the charities to which they choose to donate.
- The Treasury Discussion paper’s proposals raise serious legal and constitutional implications by seeking to penalise (by removing DGR status, or imposing regulatory limitations) charities for undertaking advocacy work.

## Is a charity's 'purpose' and 'activities' the same thing?

No. There is an alarming and apparently deliberate shift of emphasis from assessing an environmental charity’s purpose to its activities for qualification (or disqualification) for DGR status.

- The Discussion Paper’s reference to ‘activities’ rather than ‘purpose’ seeks to shift the focus in order to apply an arbitrary and untested assumption that activities somehow determine purpose.
- The High Court of Australia has repeatedly ruled that it is the purpose that is crucial for determining charitable status and public benefit. The shift in focus to making DGR status reliant upon regulating activities, appears to be an attempt to circumvent the High Court’s rulings, particularly in the case of environmental organisations.
- For example, the proposal that 25- 50 per cent of an environmental charity’s income must be spent on ‘environmental remediation’ activities in order to qualify for DGR status, is inconsistent with the current charity qualification criteria, (and which will remain applicable to other not-for-profits), which assesses the organisation’s purpose.
- If the stated purpose of an environmental charity, such as an Environmental Defenders’ Office is to provide policy, educative, or legal resources to community groups, local government, the public and private sectors, imposed ‘remediation activities’ is not its stated purpose, and in fact, by attempting to comply could result in that DGR being diverted from complying with requirements to act in accordance with its stated purpose.
- The Treasury Discussion paper’s proposals raise serious legal and practical concerns regarding inconsistency with the *Charities Act 2013*, the *Income Tax Assessment Act 1997* (subsection 30-265 (1)), the ACNC Guidelines and the Register of Environmental Organisations.

## Who is driving this?

As mentioned above, this Treasury Discussion Paper is a re-run of the widely discredited Inquiry into the Register of Environmental Organisations (2015-16), and therefore it is not surprising to see that inquiry's proponents – such as the Minerals Council of Australia, the Queensland Resources Council and the Energy Resources Information Centre (funded by the gas industry) - pick up its loose ends and attempt to tie them once again.

- The federal government is clear it's primary target of the proposed changes to DGR status is the environment movement, especially those charities working to represent their respective members and communities against mining and other environmental impacting activities.
- A recent newsletter from the Minerals Council of Australia asks mining companies to make submissions to the Treasury DGR Discussion Paper, and provides the following suggestions for inclusion in those company submissions:

*"Greenpeace, Lock the Gate and groups like them currently receive deductible Gift Recipient (DGR) status which means that donations to them are tax-deductible. This assists them to raise funds for illegal protests.*

*You can help by making a submission to the government. Your submission doesn't have to be long... You might like to cover the following points:*

- *All environmental charities should be regularly reviewed to make sure they are abiding by the law.*
- *Any environmental protest group that breaks the law should immediately have their DGR status revoked. Taxpayers should not subsidise illegal protests by anti-mining groups.*
- *To be eligible for DGR status, the primary purpose of an environmental charity should be "on-ground" work that improves the local environment." – Minerals Council of Australia newsletter 2017.*

### **And:**

*"NSW Minerals Council believes that while advocacy activities are fine for environmental charities to be involved in, these activities should be conducted within the bounds of the law and that at least 50 per cent of an organisation's annual expenditure should be dedicated to actual on-ground environmental works." – the NSW Mineral Council, Pro Bono News 2017.*

## Do environmental charities receive "special tax treatment" (as claimed by NSW Minerals Council)?

No. Not yet, anyway. If implemented, some of the recommendations in the Discussion Paper will see a 'special tax treatment' of the negative and discriminatory kind.

- A two tier system will be imposed with environmental DGRs forced to jump through more onerous time consuming, costly hoops, while being restricted from advocating on behalf of their respective communities, members and donors. Limitations which are not proposed to be imposed upon non-environmental charities.
- The Treasury Discussion Paper's use of pejorative language such as 'generous tax concessions' (see Discussion Paper pgs 5 & 10) in relation to DGRs and charities, is laden and unnecessary. Worryingly, this plays into the narrative of the Minerals Council, and fosters the misinterpretation that the current tax concession status is somehow disproportionate.
- This pejorative language is exacerbated by the Discussion Paper's silence on quantifying, or providing a comparison with, the 'generous concessions' provided to businesses who can write-off employment costs as non-taxable expenses; the revenue foregone by the likes of the Minerals Council of Australia writing-off expenses associated with political lobbying; or the revenue foregone by companies writing-off their contributions to the Minerals Council as expenses, similar to the manner by which individual donors to DGR charities may claim deductions.

## What is the total amount of charities' tax concessions?

The Treasury Discussion Paper states, "the cost to the Commonwealth of deductions from donations to DGR organisations is \$1.31 billion in 2016-17 rising to an estimated \$1.46 billion in 2019-20... Given the generous tax concessions they receive, it is appropriate to require DGRs to be transparent in their dealings and to adhere to appropriate governance standards." (pg 5.)

- In contrast, research by [the Australia Institute](#) shows:

In 2015 the federal government gave **\$4 billion** in subsidies to the mining industry. This included:

- \$2.26 billion in fuel subsidies
- \$460 million in tax write-offs for capital works
- \$580 million in accelerated depreciation for mining company assets
- \$320 million in R&D tax concessions.

- Research stemming from a 2014 review by the Australia Institute identified:

- On average over six years the state governments spent almost \$3 billion a year supporting mining activities.
- Combined with federal subsidies, state and federal governments spent approximately **\$7 billion a year** supporting mining.

## Doesn't the Discussion Paper detail a comprehensive cost-benefit analysis of the not-for-profit sector's overall contribution?

No. The Treasury Discussion Paper is conspicuously silent on quantifying the costs and benefits to government of the services delivered by charities and DGRs (often at a less cost than equivalent government services).

- The Paper emphasises 'foregone government revenue' from the NFP sector, inferring that tax concessions are foregone revenue, and therefore can only be a cost to government rather than a benefit. Similarly, the Paper relies on a simplistic extrapolation of the cost to government of tax concessions by assuming every dollar given to a charity or DGR would otherwise have been taxable revenue.
- There is no analysis of the benefits – social, economic and environmental – of the services provided by DGRs and charities to the community and government, despite this being discussed by other inquiries including the 2014 Productivity Commission's Access to Justice Report.
- There is no equivalent analysis of the 'foregone government revenue' from other recipients of tax concessions, such as the business sector, public and private corporations, the extractive industries etc.

## But don't we need to regulate charitable DGR organisations?

Absolutely. And those regulatory criteria and oversight mechanisms are already in place.

- To qualify for listing on one of the four current Registers, DGRs and charities must have already passed a public benefit test.
- Once they've passed the public benefits test, charities then continue to be accountable for their activities through the sector regulator, the Australian Charities and Not-for-profit Commission (ACNC). The current regulatory regime imposes significant restrictions on charities' capacity to engage in political activities, and requires a range of transparency and accountability controls beyond that required by law.
- Charities must also comply with other Commonwealth laws including the *Income Tax Assessment Act 1997*, the *Australian Charities and Not-for-profits Commission Act 2012*, and the *Charities Act 2013*.
- The Australian Taxation Office (ATO) and the ACNC currently have the necessary powers to de-register and otherwise regulate charities for non-compliance. Complaints about the behaviour or operations of any charity can be made direct to the ACNC.
- In the event of 'illegal' activity, whether it be by not-for-profits, individuals, or businesses, laws currently exist, and the rule of law should apply equally.
- Significantly, the Treasury DGR Review Discussion Paper ***fails to identify any proven transgressions*** by the entities targeted (environmental not-for-profits), to justify this push to change the rules for environmental DGRs.

### ***Where is the supportive evidence that these proposed changes to targeting environmental charities are necessary?***

The Treasury Discussion Paper fails to provide any evidence for the necessity of the proposed changes targeting environmental charities and organisations, instead resorts to speculative and unsubstantiated assertions.

### ***Where is the supportive evidence that these proposed changes will improve environmental charities' capacity to serve the community interest or improve public policy?***

The Treasury Discussion Paper fails to provide any evidence demonstrating how the proposed changes will improve environmental charities' capacity to meet members, donors, the broader community's expectations or improve public policy, or deliver upon the specific purposes for which they were established.

## **Please Write a Submission: *Points for Donors' and Members' consideration***

Submissions do not need to be long. While the Discussion Paper contains some administrative and non-controversial proposals, the more concerning ones need to be the main focus of submissions. Therefore, highlighted below are the key specific controversial proposals canvassed by the Discussion Paper's consultation questions as well as some suggested points for inclusion (*feel free to re-write them or add your own thoughts, as that increases the submission's effectiveness*).

#### **4) Should the ACNC require additional information from all charities about their advocacy activities?**

- This proposal is strongly opposed and should be rejected.
- Charities are already subject to substantial annual reporting requirements, various registration checks, reporting, transparency and compliance safeguards under charity and tax laws (some of which overlap).
- Charities are also directly accountable to the public and donors when raising awareness of their activities and fundraising for their charitable purpose.
- The proposed changes would divert resources from the organisation's purpose and into additional administration and compliance reporting, and also away from the priorities of donors.
- The High Court's found in 2010 that advocacy is critical to a healthy democracy. If Treasury wishes to reform DGR management meaningfully, then it should reaffirm advocacy as a valid and necessary activity of charities and DGRs.
- Environmental charities provide an important public benefit by facilitating informed democratic engagement to advance environmental protection. Non-government organisations are also recognized as an essential source of independent and trustworthy information.
- CSIRO research (focusing on perceptions of mining) found that while the Australian public does not trust information from any one sector absolutely, on average, NGOs were more trusted than government or industry sources.
- If this proposal is implemented – again, reiterating opposition to it – will the ATO require equivalent additional information from all public and private corporations claiming tax concessions on expenditure, about their lobbying activities?

#### **9) What are the stakeholders' views on the introduction of a formal rolling review program and the proposals to require DGRs to make annual certification? Are there other approaches that could be considered?**

- This proposal is strongly opposed and should be rejected.
- This proposal seeks to tie up and divert charities' resources into time-consuming administration, which will frustrate members and donors that monies specifically donated to support the organisation's purpose are not being utilised in accordance with the donors' intent and wishes.

- It poses a new, enormous and unnecessary cost to tax-payers.
- There are current substantial regular reporting and complaints processes already in place. The ACNC compliance and auditing includes a process of de-registering disbanded or dormant charities that fail to comply (DGR status would also be revoked as a result).

11) What are stakeholders' views on the idea of having a general sunset rule of five years for specifically listed DGRs?

- This proposal is strongly opposed and should be rejected.
- Automatic de-listing every five years of specifically listed DGRs when neither the purpose, nor the criteria may have changed, and without any infringement or breach occurring is ludicrous. Needing to re-apply just to maintain the status quo is a waste of resources and time for both the charities and the taxpayer, via the assessing entities such as the ACNC.
- Again, this proposal seeks to tie up and divert charities' resources into time-consuming administration, which will frustrate members and donors that monies specifically donated to support the organisation's purpose are not being utilised in accordance with the donors' intent and wishes.
- Wilfully redirecting donors' money into unnecessary regulatory administration, is counter to community expectations that as much as possible of not-for-profits' and charities' income is spent directly on meeting their purpose, not being sucked up in administrative management.
- The proposal for automatic de-registering every five years will create ongoing uncertainty for both the DGRs and their donors.

12) Stakeholders' views are sought on requiring environmental organisations to commit no less than 25 per cent of their annual expenditure from their public fund to environmental remediation, and whether a higher limit, such as 50 per cent, should be considered? In particular, what are the potential benefits and the potential regulatory burden? How could the proposal be implemented to minimise the regulatory burden?

- This proposal is strongly opposed and should be rejected. We do not support audits of activities, or activity requirements beyond compliance with charity law and ACNC requirements.
- This proposal undermines the clear recognition in Australian charity law (both at common law and in legislation) that advocacy and other diverse forms of environmental advancement, improvement and support services are of public benefit to the natural environment, and to an informed democratic society.
- This risks inconsistency with current requirements for protection of the environment contained in the *Income Tax Assessment Act*, which recognises that not all environment protection work can be undertaken retrospectively.
- Environmental protection for the public benefit goes well beyond environmental remediation, and requires collaboration and expertise in a range of fields, including the NGO sector.
- For some environmental organisations environmental remediation is their primary purpose, but for others such an arbitrary requirement will have the perverse result of preventing them from working towards their stated public purpose.
- Why is one group within the NFP sector being singled out for mandated expenditure upon a mandated type of activity? This again smacks of a political agenda.
- Note with grave concern that this proposal was specifically espoused by lobbyists for the mining and resources sector during the 2015-16 REO Inquiry, such as Minerals Council of Australia, the Queensland Resources Council, the Energy Resources Information Centre, and the Australian Taxpayer's Alliance.
- Of further concern is the fact that while the Discussion Paper purports to reflect the recommendations of the REO inquiry, that report proposed 25 per cent of annual expenditure and made no mention of any other percentage. Despite this, the Discussion Paper fails to clarify why and how the proposed 50 per cent option has been introduced.
- These concerns are further exacerbated by the fact the NSW Minerals Council has publicly called for "... at least 50 per cent..." to be mandated.
- The proposed limitation contradicts the weight of evidence to the REO inquiry of 2015-16, which contributed to half the members - 1 Liberal and 5 Labor members - rejecting the proposal at the time.

- The inclusion of this divisive proposal raises legitimate concerns regarding the perceived connection between this review and the mining sector's agenda, and that this review's aims are politically motivated, and seek to silence certain voices in the community rather than introduce meaningful reforms for the entire not-for-profit sector.

13) Stakeholders' views are sought on the need for sanctions. Would the proposal to require DGRs to be ACNC registered charities and therefore subject to ACNC's governance standards and supervision ensure that environmental DGRs are operating lawfully?

- The proposed specific sanctions for environmental DGRs are strongly opposed and should be rejected.
- The Discussion Paper's failure to provide any justification for, or evidence to support, the singling out of environmental DGRs in this context is deeply concerning and smacks of a political agenda to target one sector of the community due to perceived political and social beliefs.
- Specific sanctions targeting environmental DGRs is exactly what vested interests such as the Minerals Council of Australia have been calling for. It is not the role of Treasury of the government to endorse and implement the whim of the fossil fuel and mining sectors, to the detriment of not-for-profits' rights to free speech and advocacy.
- Proposed specific sanctions is clearly an attempt to limit the activity, and therefore arguably the effectiveness, of environmental DGRs.
- Peaceful protest is part of a healthy and robust democracy, and is undertaken when considered necessary by a range of individuals and organisations, including disability advocates over treatment of the vulnerable, groups raising awareness over indigenous access to health and education for example. Again, no justification is provided to warrant treating one group differently to others. Engaging in peaceful protest is not synonymous with 'illegality'.\*
- The current role of the ACNC in overseeing charity regulations and investigating any issues and/or complaints are supported.
- Any perceived illegal behaviour should be referred to the authorities as per normal.
- The inconsistency in Treasury's approach is noted with concern: there is no mention of introducing any proposed equivalent limitations or sanctions for public and private corporations that receive the benefit of tax deductibility for expenditure etc, when caught breaching pollution, land clearing, threatened species protection, occupational health and safety, tenants' rights and other laws.

*\* If you donate to organisations which might carry out protests, it may be useful to say so, and that you do so mindfully, and are aware of that charity's activities.*

**To conclude:**

- Support a strong and efficient charity and deductible gift recipient sector by maintaining existing taxation concessions for charities and donors.
- Support a strong and diverse environmental sector – including charities and other not-for profits – which is vital to ensure that Australia's environment is protected, and that governments and businesses comply with their legal obligations and the rule of law.
- Support the diverse range of activities that contribute to on-ground environmental outcomes, including advocacy, research, policy development, public education and information about the environment, environmental legal and support services, community engagement and participation, overseas capacity-building and local conservation work.
- Support a legitimate and non-political review of the administrative and governance arrangements for not-for-profits, that focuses upon streamlining and refining regulation, reducing red tape while enhancing transparency and enabling community involvement.
- Support the adequate resourcing of the ACNC to assist and regulate all charities (and many DGRs).
- Reject the blatant politically motivated recommendations which target only environmental organisations, and acknowledge that the referenced REO Inquiry recommendations were not unanimous, objective or neutral.
- Reject any pejorative language such as 'generous tax concessions', or be consistent and include a comparison with the For-Profit and corporate sector's tax concessions.

- Reject the disenfranchisement of donors to environmental DGRs and charities, whose counterparts to other not-for-profits do not have their priorities for the expenditure of their financial contribution overridden by pre-mandated 25 – 50 per cent strings attached.
- Reject any current proposed reform not to be applied across all DGRs and charities consistently and equitably on the grounds it reflects an unacceptable and discriminatory political bias.
- Reject any attempts to single-out and penalise environment DGRs and charities working to achieve their stated public purpose of protecting the environment and advocating the precautionary principle, on the grounds it will be seen to be a politically motivated attempt to silence free public debate, alternative opinions, and community dissent.

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## Sources & Useful Links:

[Treasury Discussion Paper on Tax Deductible Gift Recipient Reform Opportunities](#)

[DGR reform: Resource paper supporting a coordinated response](#)

[Submission to the Treasury, Tax Deductible Gift Recipient Reform Opportunities – Community Council for Australia.](#)

[EDO Submission on the Tax Deductible Gift Recipient \(DGR\) Reform Opportunities – Discussion Paper. – EDOs of Australia.](#)

[NSW EDO website – background page-should all environmental charities have to plant trees?](#)

[Freedom of Speech for Sale article, 20 July 2017. David Crosbie, CEO of the Community Council of Australia.](#)

[Divide and Conquer article, 22 June 2017. David Crosbie, CEO of the Community Council of Australia.](#)

[Aid/Watch vs Commissioner of Taxation High Court Decision](#)

[High Court Win for Charities' Freedom of Speech article](#)

[the Australia Institute - public supports environmental advocacy site](#)

[Access to Justice Arrangements, Productivity Commission Inquiry Report, September 2010.](#)

[Citizen Survey: Australian attitudes toward mining, CSIRO. 2014.](#)

[Government's letter to conservation groups has ominous implications, article by Lenore Taylor, the Guardian, 15 July 2017](#)

## Send Submissions To:

Note: the Department states that its preference is to receive electronic lodgement of submissions, in a Word or RTF format. An additional PDF attachment version may also be submitted.

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**Submissions are due: Friday, 4 August 2017.**