

Submission to the Inquiry into the Register of Environmental Organisations

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Healthy planet, healthy people.

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About DEA

Doctors for the Environment Australia (DEA) is an organisation of medical doctors and students across Australia. DEA works in an almost entirely voluntary capacity to educate a wide sector of our profession and the community by presenting scientific evidence in relation to preventing environmental degradation leading to poorer health outcomes now and for future generations.

Our membership base, together with our Scientific Advisory Committee, includes many prominent and highly respected Australians who actively support our activities. DEA is completely independent from all political parties and corporations, allowing it to maintain integrity and its ability to educate on scientific sound principles at all times. Section 5.3 of the Australian Medical Council entitled 'A Code of Conduct for Doctors in Australia, 2009' states "*Good medical practice involves using your expertise and influence to protect and advance the health and wellbeing of individuals, patients, communities and populations.*" DEA follows this code by protecting human health through a wide range of educational and other activities aimed at preserving, restoring and preventing further degradation of natural environments.

Deductible gift recipient status (DGR) plays a significant part in helping our largely volunteer base to run our day to day activities by assisting DEA to raise funds to pay for 2.5 FTE (full time equivalent) employees. These employees are vital to support our large volunteer base. DEA's medical professional volunteers always pay their own travel, accommodation and other expenditure when participating in DEA business or meetings. This is consistent with its requirements under Section 30.270 of the 1997 Income Tax Assessment Act.

Terms of reference

1. the definition of 'environment organisation' under the *Income Tax Assessment Act 1997*, including under Subdivision 30-E;

Under the *Income Tax Assessment Act 1997* (hereafter referred to as 'The Act'), an environmental organisations' structure must fulfil Section 30.2.60 and it must conform to the requirements of Section 30.270. DEA supports and conforms to both of these requirements. In particular, Section 30.270 of The Act provides safeguards to ensure that funds obtained are used appropriately. It also mandates the provision of yearly statistical information to the Environment Secretary. DEA considers that the provision of such information is a straightforward process if clear and transparent financial records are kept. In the case of DEA, the provision of such information to members is also mandated by the constitution, which requires an independently audited financial statement. DEA is pleased to present its statement as a publicly viewable document at the Australian Charities and Not for Profit Commission (ACNC) website and is strongly supportive of such accountability.

In addition to Section 30.2.60 and Section 30.270; Section 30.265 of The Act requires that an organisation is to have as its principal purpose

- (a) The protection and enhancement of the natural environment or of a significant aspect of the natural environment
- or
- (b) The provision of information or education, or the carrying on of research about the natural environment or a significant aspect of the natural environment.

Both principal purpose definitions are eminently appropriate. Furthermore, DEA strongly considers that (a) and (b) are inter-related and augment each other. The provision of information and education can and does directly lead to environmental protection or enhancement. Those are fundamental components and DEA's work in this area. It has been recognised and financially supported by the Australian Government's Department of the Environment and Heritage in the past in producing a community environmental education program.

2. the requirements to be met by an organisation to be listed on the Register and maintain its listing;

The process of listing prior to application referral to the Minister of the Environment is clear and unambiguous. On receipt of the application, The Minister is then responsible for affirming that the applicant is an environmental organisation, after which the application is sent to the Assistant Treasurer.

The approval or otherwise of the Minister is a crucial step in listing on the Register, the criteria for which need to be explicitly clear. DEA considers that the dual principal purpose requirements as outlined in Section 30.265 of the *Income Tax Assessment Act 1997* must be used in the considerations of The Minister as both are effective ways that lead to environmental protection.

Requirements for maintenance on the Register are outlined in Section 30.270 of the *Income Tax Assessment Act 1997*. DEA supports these requirements, including the need for annual reporting of its environmental outcomes and donations to the Public Fund.

3. activities undertaken by organisations currently listed on the Register and the extent to which these activities involve on ground environmental works;

DEA again wishes to reaffirm that both principal purposes 1(a) and 1(b) as outlined in Section 30.265 of The Act are equally vital for 'on ground' environmental outcomes. The provision of information and education is important in guiding activities and it can direct appropriate environmental activities. DEA aims to ensure published, peer reviewed evidence informs and directs its actions and that of the wider profession and public.

Examples of some of DEA's activities (not inclusive):

- DEA hosts a yearly national conference aimed at educating the medical profession (although registration is open to the public) on issues and solutions to protect health through care of the environment. The 2014 conference held in Melbourne was sold out with more than 400 delegates.
<http://dea.org.au/resources/file/idea-2014-professor-fiona-stanley-speaks-on-climate-change-and-child-health>
- Collaboration with the Medical Observer (magazine distributed to more than 20,000 general practitioners) for regular articles highlighting health issues in relation to the natural environment.
<http://dea.org.au/news/article/ditch-the-screen-for-the-green>
<http://dea.org.au/news/article/save-our-planet-to-save-ourselves>
- Distribution of six posters as attachments to the Medical Observer between 2006 and 2011 highlighting the relationship between health and the natural environment, including a poster co-produced with the Australian Medical Association.
<http://dea.org.au/resources/category/posters>

- The first medical organisation to provide advice to the government and the public about the potential health impacts of coal seam gas and shale gas, submitting reports to – and appearing before – both federal and state (NSW) CSG Parliamentary Inquiries.
http://dea.org.au/images/uploads/submissions/DEAs_Opening_Statement_NSW_CSG_Inquiry.pdf
<http://dea.org.au/topics/article/unconventional-gas-csg-shale-gas-mining-and-health-information>
- Being invited to brief members of both federal and state parliaments and/or appear at inquiries on the health impacts of air pollution, climate change, coal and other fossil fuel developments, biodiversity/forestation, preparedness for extreme weather events and environmental design.
http://dea.org.au/images/general/DEA_Position_Statement_-_Biodiversity_-_August_2014.pdf
- More than 50 presentations, 21 publications and 23 submissions for the 2013/14 financial year, as outlined in our annual report, which is a public document.
http://dea.org.au/about/annual_reports

4. reporting requirements for organisations to disclose donations and activities funded by donations;

DEA supports the need for charities and the not for profit sector to be accountable.

DEA is registered with the Australian Charities and Not for Profits Commission (ACNC) and is committed to a transparent and accountable process in its operations and financial structures. We communicate with members and donors through regular newsletters and our annual report is a freely available public document which outlines our environmental actions and outcomes. Our independently audited annual financial statement is also a public document that clearly delineates our donations and spending. DEA considers as important that all charitable organisations have an accountability structure in place that can be scrutinised and serves to ensure that it is addressing the purpose for which the organisation was formed. DEA recognises the importance of the ACNC as a governmental agency to ascertain that this is monitored and welcomes scrutiny of its activities. DEA also considers it is important to provide yearly statistical information to the Environmental Secretary as mandated in Section 30.270 of The Act. To aid transparency DEA has committed to following the principles as outlined in the Australian Privacy Act.

DEA will not be commenting on Terms of Reference 5, 6 and 7.

Non-government organisations are essential in a healthy democracy

Information that forms the basis of policy discussion must come from a variety of sources in a democratic society. Contributions from government, business and non-governmental organisations (NGOs) are essential in formulating policy and public discourse. A strong NGO sector and its educational role are indispensable to the democratic process. This was recognised in the 2013 Charities Act, which expanded the definition of 'charitable purpose.' It includes:

'Advancing the environment'

But it also recognises that many charities serve their purpose by organised community input through the raising of awareness and involvement in public debate. This is highlighted by defining another charitable purpose as

'promoting or opposing a change to any matter established by law, policy or practice in the Commonwealth, a state, a territory or another country, in furtherance or protection of one or more of the above purposes'

Whilst DEA is primarily an organisation that provides education and information by the use of high level peer reviewed evidence, it does accept and support the proposition that its activities may influence policy. DEA notes that The High Court of Australia in a 2010 ruling (*Aid/Watch Incorporated v Commissioner of Taxation*) also accepted that generation of public debate is consistent with a charitable purpose and that there is no general doctrine to exclude political objects from charitable purposes. DEA urges the committee to consider such essential roles of education by the NGO section in the pursuit of a charitable objective. Attempts to curtail this would also curtail the healthy democracy that Australia enjoys. Such representation contributes to the maintenance of representative and responsible government.

DEA strongly considers that to address 'on ground' environmental issues in a meaningful way, the root causes need to be addressed. Education and the provision of information are essential aspects of this. Without this, there will only be limited tangible improvements to the environmental hurdles we face. Organisations that inform and enlighten the general public perform a vital role in civil society and the benefits of tax deductibility status for this cannot be overstated.