

conservation council of western australia (inc.) abn 35 982 476 107
citywest lotteries house 2 delhi street west perth western australia 6005
t 08 9420 7266 f 08 9420 7273 conswa@ccwa.org.au



Committee Secretary
House of Representatives Standing Committee on the Environment
PO Box 6021
Parliament House
Canberra ACT 2600

21 May 2015

INQUIRY INTO REGISTERED ENVIRONMENTAL ORGANISATIONS

Thank you for the opportunity to make this submission to the above inquiry.

The Conservation Council of Western Australia is Western Australia's peak body representing over 100 community-based and volunteer environmental organisations and tens of thousands of individual supporters across Western Australia. Together, CCWA the organisations we represent engage Western Australians in tens of thousands of hours of voluntary work every year in advancing a more sustainable environment.

The terms of reference and limited scope of the inquiry suggest an ideologically motivated effort to constrain public-interest advocacy activities undertaken by environmental organisations while upholding the legitimacy of other sectors to engage in advocacy (including advocacy to advance private or corporate interests).

Such efforts are not only self-defeating, but are hypocritical, anti-democratic and out of step with contemporary Australian values and society.

Environmental advocacy may seem inconvenient at times, however it is a necessary and legitimate part of our democratic society. Environmental advocacy enhances society in many ways including through more sustainable use of natural resources, improved public health, reduced pollution, and the preservation and maintenance of the basic ecosystem functions that support all life on this planet.

THE ROLE OF ENVIRONMENT ORGANISATIONS IN CIVIL SOCIETY

Environmental organisations play an important role in civil society. In a world that is increasingly under threat from adverse and complex problems, including climate change and unprecedented loss of biodiversity, the ability for democratic societies to adequately understand and form effective policy is greatly advanced by the role that can be played by environmental organisations.

Broadly, environmental organisations offer a place where the public can learn and actively engage in the democratic process, they build a sense of community and afford the average citizen representation to government about any given environmental issue of importance. They give structure and process to an incorporated and organised public voice. Most importantly, they influence the protection and preservation of the earth's natural resources and biodiversity.

The work of environment groups has led to important policy and law reform, such as improved pollution laws, eliminating lead in petrol and the creation of national parks. Most significantly, environmental organisations are representing the public interest. Environment groups seek clean air and water when advocating for improved policies and laws – not private profit. Environment groups are often opposed by powerful corporations who can profit from laxer environmental law.

THE LEGAL FRAMEWORK FOR ESTABLISHING THE REGISTER OF ENVIRONMENTAL ORGANISATIONS

The Register of Environmental Organisation is set up under the *Income Tax Assessment Act 1997*. Division 30 of that Act deals with gifts or contributions and subdivision 30-E deals specifically with environmental organisations.

For the purpose of the *Income Tax Assessment Act* an environmental organisation is a body corporate, co-operative society, trust or an unincorporated body established for a public purpose by the Commonwealth, a State or a Territory that satisfies each requirements of the subdivision (in subdivisions 30-265, 30-270 30-275).

The principle purpose of an environmental organisation must be the protection and enhancement of the natural environment or of a significant aspect of the natural environment; or the provision of information or education, or the carrying on of research, about the natural environment or a significant aspect of the natural environment.

The process and requirements relating to listing, reporting and auditing of environmental organisations is also set out in the *Income Tax Assessment Act*.

In our view, the listing process, reporting requirements and administration of the Register is effective and appropriate. There are the necessary checks and balances, including membership requirements and maintenance of a public fund required of each organisation and the appropriate mechanisms for reporting and auditing the performance and activities of listed groups.

We are concerned that the terms of reference for this inquiry appear to draw some distinction for environmental organisations who undertake on-ground work. While it is unclear why the terms of reference are framed in this way, we expect that the inquiry intends to distinguish on-ground activities from the other advocacy based activities of organisations.

We argue that this distinction is misguided and self-defeating. As outlined above, the advocacy role of environmental organisations and their ability to engage in policy development and law reform is an important part of democratic society. We also note that the advocacy role of charitable organisations has been confirmed by the High Court in *AID/WATCH Inc v Commissioner of Taxation*.

We would strongly oppose any changes to the *Income Tax Assessment Act* which would seek to restrict the advocacy activities of environmental organisations.

Thank you for considering this submission.