



Great Barrier
Reef Foundation



Research for a resilient Reef

Wednesday, 22 July 2015

Kathleen Blunden
Administrative Officer
Standing Committee on the Environment
Standing Committee on Agriculture and Industry
Department of the House of Representatives
Suite R1-121, PO Box 6021, Parliament House,
CANBERRA ACT 2600

Dear Kathy,

Thank you for the opportunity to appear at the Committee's hearing in Brisbane on Tuesday, 14 July 2015.

On the day I advised that I would provide further information to the Chair around our response to the term of reference 'Compliance arrangements and the measures available to the Department of the Environment and the Australian Taxation Office to investigate breaches of the Act and Ministerial Guidelines by listed organisations'.

Our response highlighted an incorrect statement in the REO Guidelines. It is stated that testamentary gifts must not be paid to the public fund but this is contrary to the gift fund section 30-130 in the ITAA 1997 which requires gifts to be paid to the gift fund. 'Gift' is not defined in the ITAA 1997 and takes its ordinary meaning which includes testamentary gifts. The REO acknowledged to the Foundations' lawyers in writing several years ago that this statement is incorrect and the Guidelines are to be amended in due course. The Guidelines have still not been amended. In the meantime, organisations that follow the Guidelines in regard to the treatment of testamentary gifts will be in breach of the ITAA 1997.

I have enclosed the email correspondence, dated 11 April, 2013, between our legal representative and the REO. In the email response the REO acknowledges the Register's Guidelines are in the process of being updated and that the Department is aware that Testamentary Gifts should form part of the Public Fund.

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Please contact me if you require any further information.

Yours sincerely,

Claire Hanratty
Managing Director



Great Barrier
Reef Foundation

Kerri Ryan

From: REO Mail
Sent: Thursday, 11 April 2013 4:34 PM
To: Hodges, Glenys
Cc: REO Mail; CIU Mail
Subject: FW: FW: SEWPac Online Queries [SEC=UNCLASSIFIED]

Thank you for your query regarding the Register of Environmental Organisations (the Register) and Testamentary Gifts.

The Register's Guidelines are in the process of being updated. This may take some time.

However the Department is aware the Testamentary Gifts should form part of the Public Fund.

Kind regards,

Anne

A n n e G a r z o l i

D S E W P A C
Register of Environmental Organisations
www.environment.gov.au<<http://www.environment.gov.au>>

subject: SEWPac Online Queries

emailfield: Email

realnamefield: Name

Title or URL: REO Application Guidelines

Query: What is the basis for the REO requirement in section 3.3. of the Guidelines that testamentary gifts are not deposited into the public fund (or its bank account)? In fact that appears to be a legislative requirement a section 30-265(2) ITAA requires gifts of money for the principal purpose of the EO to be paid to the public fund. A testamentary gift meets that description. TR 95/27 does not make this distinction.

yourname: Glenys Hodges

Organisation: Allens

Email:

Email2

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