

Senate Standing Committee on Environment and Communications
Legislation Committee
Answers to questions on notice
Environment portfolio

Question No: 100
Hearing: Additional Estimates
Outcome: Corporate
Programme: Policy Analysis and Implementation (PAAI)
Topic: Register of Environmental Organisations
Hansard Page: 10-11
Question Date: 23 February 2015
Question Type: Spoken

Senator Sinodinos asked:

Senator SINODINOS: Let's say Ian Plimer sets up the 'Ian Plimer Appreciation Society' as a vehicle for pushing his views on climate change. How would that sort of example be treated? You can go away and think about this, but is that education? What I am getting at is that there are some areas that are potentially contested. How do you treat those sorts of areas when it comes to the education criteria?

Dr Kennedy: I will take that on notice. We will try and respond in the way that Senator Canavan has outlined. We will have to be careful talking about specific cases. We will try and find one that can give you more insight about the compliance.

Answer:

There are two limbs to the principal purpose test in s30-265(1) of the *Income Tax Assessment Act 1997*; that is, the organisation's principal purpose must be:

- (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.

The second limb only requires that the provision of information or education (or carrying on of research) be *about* the natural environment. There is no express limitation in the Act about whether the provision of information or education (or carrying on of research) must be carried out to achieve the protection and enhancement of the natural environment.

However, the Department interprets this provision in the context of subdivision 30-E; that is, the provision of information or education, or the carrying on of research, should ultimately be directed at some positive benefit relating to the protection of the natural environment.