



# ACS

Australian Coastal Society Ltd

PO Box 1984 Bondi Junction, Sydney, Australia 1355

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12 July 2017

Senior Advisor  
Individual and Indirect Tax Division  
The Treasury  
Langton Crescent  
Parkes, ACT, 2600

Dear Sir/Madam,

## LETTER OF SUBMISSION

Thank you for the opportunity to present this submission on your discussion paper “Tax Deductible Gift Recipient Reform Opportunities” dated 15 June 2017. The Australian Coastal Society (ACS) is an institution listed on the Register of Environmental Organisations.

We made a lengthy submission to the House of Representatives Inquiry on this matter dated 18 May 2015 outlining our history, interests, objectives and role in coastal management and planning in Australia. I attach a copy of that submission. In that submission we state that “ACS seeks to bring together the best available information in the many fields of research and policy development relevant to the management of the coastal zone to ensure that decisions that impact upon the coastal zone are evidence-based and adaptive in nature”. A key word in this quote is *information*.

Since 2015, ACS has furthered its role in the dissemination of information on coastal matters in Australia. Given the many fields of interest related to coastal management, it has become more and more apparent that an NGO such as ACS plays an important part in providing information through various ways to a wide range of community and other stakeholders. For this purpose we have up-graded our web site and other forms of communication ([www.australiancoastalsociety.org.au](http://www.australiancoastalsociety.org.au)), and taken a lead role in the organisation of coastal conferences. At a national level, ACS has become the lead organisation in running bi-annual Coast to Coast Conferences. In Queensland, South Australia, and Western Australia, ACS is the key organisation of the state-based conferences responsible in promoting research on the coast as well as the need to adopt new management techniques (including on ground works), and awareness of policy shifts at state level. In NSW it is a partner in the annual conference. In performing such functions it fills a gap in assisting others, including community volunteers, in offering sound justification for their activities and ensuring there is a network of interested parties for improving and maintaining our diverse natural coastal environments. As we made clear in the 2015 submission, such a role enhances the development of the so-called saltwater economy of urban and regional Australia.

We believe it is unwise, in fact counter-productive, to require an NGO such as ACS to undertake and document details on environmental remediation. We know that some of our members are active in such endeavours. But our role is through provision of information to facilitate wise use of the coast that must embrace environmental protection and enhancement.

As an organisation we are dependent on charitable donations for our continued operations. We believe we meet the requirements of tax legislation as noted in footnote 14 of your paper. We do not agree with Recommendation 5 of the House of Representatives Inquiry as discussed in para 74 and therefore we do not support the specific requirements in Question 12 of the discussion paper. However, we do not object to periodic review of our activities or bringing the register under the ATO.

Thank you for considering this submission

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Peta Leahy', with a small flourish at the end.

**Peta Leahy**  
*President*  
*Australian Coastal Society*