Research that matters.

# Who says?

Public support for environmental advocacy

September 2015

Tom Swann



Research that matters.

#### **About TAI**

2

The Australia Institute is an independent public policy think tank based in Canberra. It is funded by donations from philanthropic trusts and individuals and commissioned research. Since its launch in 1994, the Institute has carried out highly influential research on a broad range of economic, social and environmental issues.

#### **Our philosophy**

As we begin the 21st century, new dilemmas confront our society and our planet. Unprecedented levels of consumption co-exist with extreme poverty. Through new technology we are more connected than we have ever been, yet civic engagement is declining. Environmental neglect continues despite heightened ecological awareness. A better balance is urgently needed.

The Australia Institute's directors, staff and supporters represent a broad range of views and priorities. What unites us is a belief that through a combination of research and creativity we can promote new solutions and ways of thinking.

#### Our purpose—'Research that matters'

The Institute aims to foster informed debate about our culture, our economy and our environment and bring greater accountability to the democratic process. Our goal is to gather, interpret and communicate evidence in order to both diagnose the problems we face and propose new solutions to tackle them.

The Institute is wholly independent and not affiliated with any other organisation. As an Approved Research Institute, donations to its Research Fund are tax deductible for the donor. Anyone wishing to donate can do so via the website at https://www.tai.org.au or by calling the Institute on 02 6130 0530. Our secure and user-friendly website allows donors to make either one-off or regular monthly donations and we encourage everyone who can to donate in this way as it assists our research in the most significant manner.

Level 5, 131 City Walk

Canberra, ACT 2601

Tel: (02) 61300530

Email: mail@tai.org.au

Website: www.tai.org.au

M

Research that matters.

Summary

Since the election of the Abbott government, a number of Coalition politicians, mining lobby groups and commentators have argued environmental organisations receiving tax-deductible donations should be banned from political advocacy. They say 'Deductible Gift Recipient' (DGR) status should be restricted to research and 'on-ground' works, such as tree-planting.

The government launched a parliamentary inquiry looking at how environmental NGOs support "practical" environmental protection through "on-ground" works. Environmental organisations say the inquiry is a "witch hunt" designed to reduce their ability to counterbalance powerful interests.

The Australia Institute and many others have argued environmental advocacy is in the public interest and so should eligible for DGR status. Environmental advocacy promotes sound environmental outcomes, accountability and robust democratic processes. These arguments are supported by a 2010 High Court decision and by the Productivity Commission.

The critics clearly do not agree. They say 'the taxpayer' or 'the public' expects environmental advocacy to be banned from DGR status, and imply such groups have undue influence in public debates. For example, Liberal MP Andrew Nikolic says "what I object to, and what I believe most Australian taxpayers object to, is subsidising political advocacy." Yet they don't give any evidence for these claims.

To find out what people actually think, The Australia Institute conducted national polling. The results found:

- Most people support tax-deductible donations to a wide range of advocacy activities, includina
  - o advocacy to change policy (68 per cent),
  - campaigning (68 per cent) and
  - legal cases to uphold existing law (55 per cent).
- Only 27 per cent said environment groups had too much influence in public debates, while 34 per cent said they had not enough influence.
- By contrast, most people said big business (62 per cent) and mining companies (58 per cent) had too much influence.

While 7 in 10 Australians supports tax-deductible donations to environmental advocacy, the government wants to ban them. While 6 in 10 Australians are concerned big business and mining companies have too much influence, the Coalition enthusiastically promotes them and even encourages them become "political activists" and "fight" government policy.<sup>2</sup>

What's more, big business and mining companies wield their influence through lobbying activities that are themselves tax deductible. In the last 5 years, the mining industry has spent \$340 million on lobby groups, and more on registered lobbyists and in-house lobbyists.

The government position on tax-deductible advocacy is that is appropriate when it is in pursuit of corporate interests, but not when it is trying to protect the environment. The polling presented here shows the government's position is far closer to the mining lobby than to public opinion.

Nikolik, A. (2015) "Talking Point: Taxpayers should not fund activism", *Mercury*, 6 July
Abbott, T. (2011), "Address to Minerals Council of Australia Luncheon, Parliament House"



### Tax-deductible donations to environmental organisations

Many non-government organisations (NGOs) rely on donations from the public to carry out their activities. Many NGOs are eligible to become "Deductible Gift Recipients" (DGR), which means people donating to them can use the donation as a tax deduction. This is designed to promote donations towards publicly beneficial activities. DGR status can be very important for NGOs when donations are a major source of revenue.

An environmental NGO may achieve DGR status in a number of ways.<sup>3</sup> The government is focusing on those organisations listed by the Environment Department on the *Register of Environmental Organisations* (the Register).

There are over 600 environmental organisations on 'the Register'. To put this in context, there are over 50,000 registered charities and over 40 categories of DGR organisation.

Australian environmental NGOs try to protect and enhance the environment in a range of ways. Some engage in research and 'on-ground' works like tree-planting. Some engage in political and legal advocacy, for example campaigning to improve environmental policy or pursuing legal action to uphold existing environmental law.

#### Critics say advocacy is not 'practical' environmentalism

Since the election of the Abbott Government, numerous Coalition MPs, resource lobby groups and commentators have criticised environmental advocacy funded with tax-deductible donations. They say that environment groups engaging in advocacy should lose DGR status, and argue registered groups should focus exclusively on research, education and 'on-the-ground' activities. They say this is what the public expects.

The government has established a parliamentary inquiry into the *Register of Environmental Groups*. <sup>6</sup> This inquiry is still under way.

The Terms of Reference include looking at the "effectiveness" of the Register "in supporting communities to take practical action to improve the environment". The inquiry focuses on the "the definition of 'environmental organisation'" and "the extent to which [their] activities involve on-ground environmental works".

The Inquiry has a very narrow focus. It ignores all other kinds of DGR organisation. It does not ask whether advocacy is "practical action to improve the environment", but focuses on 'on-ground' works.

This narrow focus is not justified by the legal definition of 'environmental organisation'. The *Income Tax Assessment Act 1997* defines an environmental organisation as one where the "principal purpose" is either "education", "research" or "the protection and enhancement of the natural environment". It does not specify 'on-ground' works and it does not exclude

<sup>&</sup>lt;sup>7</sup> Australian Parliament House (2015), *Terms of Reference*, Inquiry into Register of Environmental Organisations <sup>8</sup> *Income Tax Assessment Act 1997*, Section 30.265



<sup>&</sup>lt;sup>3</sup> Some are eligible because they are named directly in the Income Tax Assessment Act 1997 while others are eligible if they are deemed to meet criteria set out in the Act. Others may also be eligible to become registered charities under the Charities Act 2013. Both Acts set out a range of other categories of NGO eligible for DGR status, which face compliance requirements. DGR status is administrated by the Australian Tax Office (ATO), the Australian Charities and Non-Profits Commission (ACNC) and other relevant agencies.

<sup>&</sup>lt;sup>4</sup> Hawke, A, (2015) "Are eco-charity donations benefiting the environment?"

<sup>&</sup>lt;sup>5</sup> ANCN, (2015) Homepage,

<sup>&</sup>lt;sup>6</sup> In March 2015, the Environment Minister asked the House of Representatives Standing Committee on the Environment to undertake an inquiry into the Register of Environmental Organisations.

Research that matters.

advocacy. As outlined below, there are strong arguments for viewing environmental advocacy as in the public interest. What's more, the polling presented shows that the Australian public oppose silencing environmental advocacy.

#### Reactions

The narrow focus of the inquiry has led environment organisations and non-government MPs to call it a "witch hunt", a "show trial" and "an ideological effort to silence environment groups". They argue that the government is siding with extractive industries whose activities are being challenged by environmental advocacy.

There are strong arguments for public support for advocacy, including on environmental issues. This has been argued by the High Court in a 2010 decision, The Productivity Commission and numerous legal scholars. The Australia Institute has a long history of research on attempts to 'silence dissent' and the public benefits of a robust civil society. These arguments are discussed below.

Despite such arguments, it is clear the government, mining groups and others remain committed denying tax-deductible donations to environmental advocacy. One Nationals MP even pre-empted the Committee by saying the findings would not be favourable to environmental organisations. (He subsequently apologised. 11)

### What the 'public expects'?

To justify their claims about tax-deductible donations to environmental advocacy, Coalition MPs, along with mining groups and others, have argued they are defending a common view amongst the community. However, they do not provide evidence for this claim.

#### **Claims from Coalition politicians**

Liberal MP Alex Hawke, Chair of the House of Representatives Standing Committee on the Environment, summarised their Inquiry in the following terms:

[DGR allows groups] to access tax-deductible donations to fund important, practical work to improve the natural environment. We need to ensure that tax deductible donations, which are a generous concession from the taxpayer, are used for the purpose intended and expected by the community. 12

Andrew Nikolic, Liberal MP who led the charge for the inquiry, argued

what I object to, and what I believe most Australian taxpayers object to, is subsidising political advocacy. ... should [environmental legal advocacy] be subsidised by the Australian Government through the Australian Taxation Office? Most people would answer with a resounding "no". 13

Nationals Senator Matt Canavan said

<sup>&</sup>lt;sup>9</sup> In Hall, B, (2015) George Christensen apologises but environment groups fear tax 'witch-hunt' could cost them millions" The Age

http://www.abc.net.au/am/content/2015/s4273828.htm

<sup>&</sup>lt;sup>11</sup> Hall, B, (2015) George Christensen apologises but..."

<sup>&</sup>lt;sup>12</sup> Hawke, A, (2015) "Are eco-charity donations benefiting the environment?", bold added <sup>13</sup> Nikolic, A., (2015) "Talking Point: Taxpayers should not fund activism" bold added



6

It appears they are engaging in purely political, not environmental activities... It's concerning that Australian taxpayers, including those who work in [extractive] industries, are asked to fund such activities.<sup>14</sup>

All of these politicians raise concerns that groups are engaging in political rather than environmental action. But they do not argue for this distinction. Moreover, they provide no evidence that many "Australian taxpayers" share these concerns.

Senator Canavan also raised concerns about the scale and influence of such groups:

The environmental activism has gone from a - probably a niche village industry 10 or 15 years ago to a serious professional organisation in the last 10 years. It now involves large-scale, well-financed court actions.<sup>15</sup>

#### **Claims from Lobby groups and commentators**

Gary Johns, commentator and former Labor MP, wrote he expected the Inquiry

will question taxpayer support for non-charitable purposes in matters where many taxpayers would disagree with a charity's actions. 16

In their submission to the Inquiry, the Queensland Resources Council (QRC) said

The QRC believes **both communities and governments have the right to expect** that an environmental organisation's primary objective would be to protect and enhance the environment through on-ground work or through the provision of scientifically valid public education.<sup>17</sup>

### What does the public actually think?

To test these claims, The Australia Institute commissioned a national poll. The poll was conducted in July 2015, with a nationally representative sample of 1,408 respondents. The questions are included in the appendix.

#### Tax deductions on donations

The survey presented respondents with a range of activities that environmental groups may engage in. Activities were presented in randomised order. Respondents were asked whether people should be able to make tax-deductible donations to groups engaging in these activities. The results are summarised in Figure 1. Full results are shown in Table 11.

For most activities there was clear majority agreement, and substantial 'strong' agreement, that environmental organisations conducting those activities should be eligible for tax deductible donations. This is true even for activities that the critics consider 'political'.

<sup>&</sup>lt;sup>17</sup> QRC (2015) "Taxpayers subsidising activists to trash sustainable development", bold added



<sup>&</sup>lt;sup>14</sup> Canavan, M., (2015), "Canavan Supports Inquiry into Green Groups Tax Status"

<sup>&</sup>lt;sup>15</sup> In Duffy, C., (2015) "Environmental groups face tax deductibility loss in Government push", 730

Johns, G. (2015) "Give eco charities a check", bold added



Figure 1 - Tax deductions on donations to groups engaged in what activities?

7

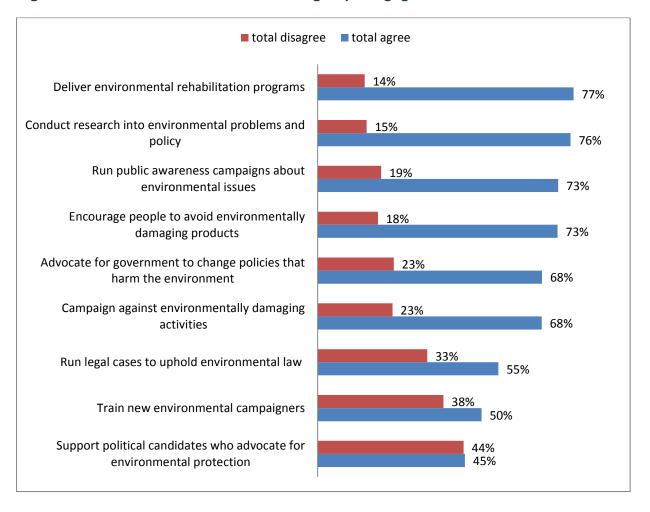


Table 1 - Tax deductions on donations to groups engaged in what activities?

Activity	Strongly agree	Somewhat agree	Somewhat disagree	Strongly disagree	Not sure/ Don't know
Deliver environmental rehabilitation programs	35%	43%	9%	5%	9%
Conduct research into environmental problems and policy	33%	43%	9%	5%	9%
Run public awareness campaigns about environmental issues	27%	45%	13%	6%	8%
Encourage people to avoid environmentally damaging products	33%	40%	12%	6%	9%
Advocate for government to change policies that harm the environment	29%	39%	15%	8%	9%
Campaign against environmentally damaging activities	26%	42%	14%	9%	10%
Run legal cases to uphold environmental law	20%	35%	20%	13%	12%
Train new environmental campaigners	14%	35%	23%	15%	13%
Support political candidates who advocate for environmental protection	15%	30%	25%	20%	11%

"On-the-ground" work

Research that matters.

#### Concern about influence in public debates

The critics' argument rests on the idea that environmental organisations are using their taxdeductible donations to achieve influence. But what does the community actually think about the level of influence of environment groups compared to other groups in society?

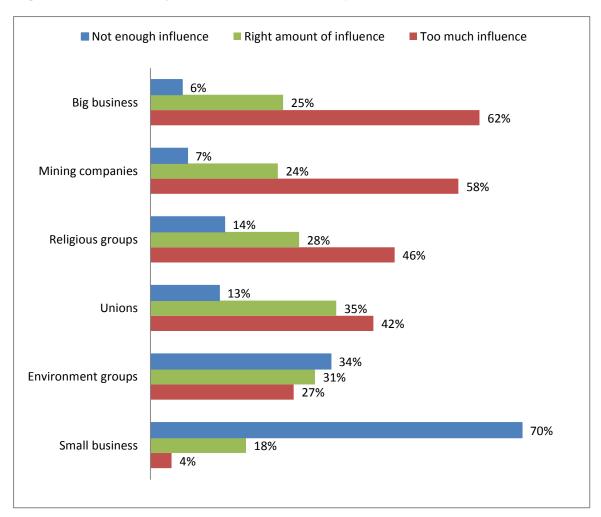
The Australia Institute survey asked respondents to consider the role of different groups in public debates and say whether different groups had too much, too little or the right amount of influence. The groups were presented in randomised order. Figure 2 shows the results (excluding "don't know").

The results show clearly that most people are not concerned about environment groups having too much influence. Indeed, more people think they do have enough influence than think they have too much influence.

On the other hand, the clear majority of Australians think that big business and mining companies have too much influence in public debates.

Interestingly, very large numbers think that small business has not enough influence.

Figure 2 - How would you describe their role in public debates?





### Comparing community opinion with the government's opinion

The government claims the community expects them to ban environmental advocacy from receiving tax-deductible donations. But most of the public considers advocacy as practical environmentalism worthy of DGR status.

While the government appears intent to silence dissent from environmental organisations, most people are much more concerned about big business and the mining lobby having too much influence. Yet these are the interests that the government regularly promotes.

In short, there appears a big gap between the government and community opinion on this issue. The government's intention to undermine environmental advocacy appears closely aligned with the mining lobby, and is not supported by majority public opinion.

What's more, the government is ignoring the tax-deductions enjoyed by the mining sector when it advocates for its own interests. Indeed, the Coalition encourages this advocacy.

#### Tax-deductions for mining lobbying

Mining companies spent \$340 million over the past 5 years on industry lobby groups, and much more on third party lobbyists and in-house lobbyists, spin doctors and marketers.<sup>18</sup>

Michael Roche, head of the Queensland Resources Council (QRC), confirmed this during public hearings of the Inquiry. When asked about whether QRC fees were tax deductible business expenses, Roche said "Companies have a whole range of business expenses, one of which is membership of industry associations." But he argued this was different to

Roche argued there is no double standard as QRC does not receive donations. Few would expect the lobby group for a multi-billion dollar sector to receive donations from the public. Roche said QRC membership fees are like union fees and professional association fees. These are all examples of tax-deductable payments. Donations to environment organisations are another example. The difference is the environment isn't a multi-billion dollar industry that can use its revenue to change government policy to further its interests.

#### Government calls for mining activism

The double standard on tax-deductible advocacy is especially clear when Coalition politicians encourage corporate 'activism'. In 2011 Tony Abbott spoke to the Minerals Council luncheon at Parliament House:

I want to congratulate the Minerals Council for the fine work that it has done so far in quite properly opposing the carbon tax ...

You can't fix it, you must fight it. ... you need to become political activists" 20

Such activism was tax-deductible and helped roll back policies, such as the mining tax and the carbon tax, that boosted their profits, increased pollution and reduced public revenue by billions. Tax deductible lobbying from the mining industry was very effective in undermining policy that is in the public interest. At a more recent speech to the Minerals Council, then Prime Minister Abbott was identifying the government's agenda with the mining sector's interests:

<sup>19</sup> Roche, M., in Hansard (2015) Standing Committee on Environment, 14 July

<sup>&</sup>lt;sup>18</sup> Campbell, R., et al (2015) *Powers of Deduction,* The Australia Institute

<sup>&</sup>lt;sup>20</sup> Abbott, T. (2011), "Address to Minerals Council of Australia Luncheon, Parliament House", bold added



10

Our job in Government is to keep mining strong. It's not to tell you how to do your job; it is to allow you to do your job.<sup>21</sup>

#### Adani delay and lawfare as new focus for mining activism

Recently, ministers and mining lobby groups have criticised environmental groups pursuing advocacy around coal mining. In particular they have focused on "vigilante lawfare" around Adani's Carmichael coal mine in Queensland, where environmental groups have pursued legal cases to uphold environmental law. Despite the fact that the government signed consent orders in Federal Court acknowledging the Adani approval was invalid, the critics are using the delay as an excuse to seek to remove legal accountability in environment law and remove DGR status for environmental organisations.<sup>22</sup>

Speaking to business leaders, Tony Abbott said "if the Adani mine does not go ahead soon, we are crazy." Abbott is reported to have called on "those who attended and other business leaders to publicly agitate for ... Adani." He said:

The test for everyone [is] ... Are they prepared to stand up and say: we need the Adani mine and (that) there should be no further obstacles placed in its way. Are they prepared to do that?<sup>23</sup>

Again, the government is encouraging for tax-deductible mining and big business lobbying to help change government policy to favour mining interests.

Indeed, this tax-deductible lobbying is aimed at removing tax-deductible donations from environmental advocacy. On the same day, the mining industry again called for tax-deductible donations to be banned for environmental organisations. The Minerals Council chief executive Brendan Pearson said

At the very least, if we are going to have this arrangement that provides, on the government's own reckoning, a \$45m taxpayer benefit to these groups, then there ought to be scrutiny to make sure that groups that say they are doing practical conservation are actually doing it.<sup>24</sup>

### Environmental advocacy and the public interest

As shown in the polling reported above, most Australians support DGR status for environmental advocacy.

It seems that most people agree with legal scholars, the Productivity Commission, and the High Court, that environmental advocacy is in the public interest. It delivers environmental outcomes and enhances our democracy, including by counterbalancing influential interest groups.

#### Advocacy delivers environmental outcomes

Environmental advocacy enhances environmental decision making, accountability and drives policy reform to protect the environment.

August" bold added August" bold added August" bold added August" Merritt, C, (2015) "Miners target tax breaks that fund anti-coal groups", *The Australian*, 28 August



<sup>&</sup>lt;sup>21</sup> Abbott, T., (2014), "Address to the Minerals Week 2014 Annual Minerals Industry Parliamentary Dinner"

<sup>&</sup>lt;sup>22</sup> Riordan, P. (2015), "Federal Court intervenes over Adani 'lawfare'" AFR, 19 August 23 McKenna, M. (2015) "Abbott tells business: forget talk, time to act on trade pact, Adani" *The Australian* 28 August" hold added

Research that matters.

11

As explained in a recent paper by The Australia Institute, DGR status for environmental advocacy delivers substantial public benefits at a modest cost to the taxpayer. The Productivity Commission agrees, saying there are:

strong grounds for the legal assistance sector to receive funding to undertake strategic advocacy, law reform and public interest litigation including in relation to environmental matters.<sup>26</sup>

#### Advocacy enhances democracy

Banning environmental groups from receiving tax-deductible donations would reduce their ability to engage in environmental advocacy. Legal scholars have argued this would be "an attack on democracy" and not the public interest.<sup>27</sup>

This reasoning is supported by a 2010 High Court decision. The Court found registered charities could engage in political advocacy because advocacy about charitable purposes was in the public interest. As summarised by Treasury,

generation of public debate by lawful means, concerning matters arising under one of the established heads of charity, is itself an activity beneficial to the community. ... there is no general doctrine in Australia that excludes political purposes from being charitable.<sup>28</sup>

Previously the determinative issue was the difficulty proving that the outcomes of charitable advocacy were in the public interest. The High Court overturned this principle:

The system of law which applies in Australia thus postulates for its operation ... 'agitation' for legislative and political changes ... [I]t is the operation of these constitutional processes which contributes to the public welfare.<sup>29</sup>

Critics of environmental advocacy have not addressed this argument. The High Court decision could be the basis for an appeal of attempts to ban DGR status for environmental advocacy.

The Australia Institute has long argued that advocacy is essential for a well functioning democracy. In a 2004 report, the Australia Institute argued advocacy helps by

- representing marginalised and stigmatised groups; ...
- providing for those most affected by government decisions to be involved in policy formation and evaluation; ...
- helping keep government accountable to the wider community ...
- counterbalancing the influence of corporate organisations over government decision making.<sup>30</sup>

30 Maddison, S., et al., (2004) Silencing Dissent, The Australia Institute, pviii

<sup>&</sup>lt;sup>25</sup> Campbell, R., et al., (2015) Powers of deduction, The Australia Institute

Productivity Commission, (2014), Access to Justice, p709

<sup>&</sup>lt;sup>27</sup> Aston, H. (2015) "Preventing political advocacy by environment groups an 'attack on democracy" SHM, 18 May

<sup>&</sup>lt;sup>28</sup> Treasury, (2011), *Definition of Charity*, Commonwealth of Australia

<sup>&</sup>lt;sup>29</sup> High Court of Australia (2010) Aid/Watch Incorporated v Commissioner of Taxation, p18



12

#### **Silencing Dissent**

A number of scholars have argued that the Inquiry is part of a broader political agenda aimed at undermine critical dissent from civil society.<sup>31</sup>

Recent examples focused on environmental advocacy include cuts to direct funding to Environmental Defenders Offices, and the recent hyperbolic reaction "vigilante" legal cases, where the government intends attempts to restrict 'third party' appeal rights under federal environmental law. This is despite the fact that 3rd party appeals to the Federal Court have only affected 0.4% of all projects referred under federal environment law.<sup>32</sup>

The scholars point out parallels with the Howard government's attempts to undermine the capacity for advocacy and criticism among civil society, public institutions and officials. This was analysed in a 2004 report by The Australia Institute *Silencing Dissent*. It appears many of the same ideas and strategies have been resurrected in the current attempts to weaken environmental advocacy.

Philosophically, is premised on the idea that civil society is a means of low-cost service delivery, not part of democratic debate that deserves public support. This is part of a broader neoliberal view of social activity in terms of markets. Politically, however, the position has the effect of undermining challenges government policy and powerful private interests.

#### Conclusion

The Government appears to think it is appropriate to call for miners to use tax-deductible business expenses to become activists. But his government does not think people should be able to make tax-deductible donations to environment organisations to advocate for better environmental outcomes.

The polling reported here shows that most people do not agree with the government's position on this issue.

Most people say political and legal advocacy to protect the environment deserves to receive tax-deductible donations.

There are high levels of concern about big business and mining companies having too much influence. More people say environment organisations have too little influence than say they have too much influence.

Public opinion does not appear to be what is driving the government's position on donations to environment organisations.

There are strong arguments in favour of support for environmental advocacy. The government appears as intent to ignore these arguments, as it is intent to promote certain business interests.

<sup>&</sup>lt;sup>31</sup> Staples, J. (2014) "Step by step, conservative forces move to silence NGOs' voices", *The Conversation;* Laurence, S., Laurence, B., (2015) "Australia needs political active environment groups" *The Conversation* <sup>32</sup> The Australia Institute (2015) "The 0.4%" Briefing Note



Research that matters.

13

#### References

Abbott, T. (2011), "Address to Minerals Council of Australia Luncheon, Parliament House", West Australian Liberals, <a href="https://www.wa.liberal.org.au/article/tony-abbotts-address-minerals-council-australia-luncheon-parliament-house">https://www.wa.liberal.org.au/article/tony-abbotts-address-minerals-council-australia-luncheon-parliament-house</a>

Abbott, T., (2014), "Address to the Minerals Week 2014 Annual Minerals Industry Parliamentary Dinner", Prime Minister of Australia, <a href="https://www.pm.gov.au/media/2014-05-28/address-minerals-week-2014-annual-minerals-industry-parliamentary-dinner-canberra-0">https://www.pm.gov.au/media/2014-05-28/address-minerals-week-2014-annual-minerals-industry-parliamentary-dinner-canberra-0</a>

ANCN, (2015) Homepage, <a href="http://www.acnc.gov.au/">http://www.acnc.gov.au/</a>

Aston, H. (2015) "Preventing political advocacy by environment groups an 'attack on democracy" *SHM*, 18 May <a href="http://www.smh.com.au/federal-politics/political-news/preventing-political-advocacy-by-environment-groups-an-attack-on-democracy-20150518-gh4dak.html#ixzz3k4Hg7RKr">http://www.smh.com.au/federal-politics/political-news/preventing-political-advocacy-by-environment-groups-an-attack-on-democracy-20150518-gh4dak.html#ixzz3k4Hg7RKr</a>

Australian Parliament House (2015), *Terms of Reference*, Inquiry into Register of Environmental Organisations,

http://www.aph.gov.au/Parliamentary\_Business/Committees/House/Environment/REO/Terms\_of\_Reference

Australian Tax Office (2015) "Deductible Gift Recipients", <a href="https://www.ato.gov.au/Non-profit/Endorsement/Deductible-gift-recipients/">https://www.ato.gov.au/Non-profit/Endorsement/Deductible-gift-recipients/</a>

Campbell, R., Grudnoff, M., Richardson, D., Swann, T., Amos, C., Johnson, M., (2015) *Powers of deduction: Tax deductions, environmental organisations and the mining industry,* The Australia Institute, <a href="http://www.tai.org.au/content/powers-deduction-tax-deductions-environmental-organisations-and-mining-industry">http://www.tai.org.au/content/powers-deduction-tax-deductions-environmental-organisations-and-mining-industry</a>

Canavan, M., (2015), "Canavan Support Inquiry into Green Groups Tax Status" Press Release.

http://www.mattcanavan.com.au/canavan supports inquiry in green group s tax status

Charities Act 2013, Section 12 (1)(j). http://www.austlii.edu.au/au/legis/cth/num\_act/ca2013104/s12.html

Denholm, M., (2013) "Companies to get protection from activists' boycotts", *The Australian*, 23 September, <a href="http://www.theaustralian.com.au/national-affairs/companies-to-get-protection-from-activists-boycotts/story-fn59niix-1226724817535">http://www.theaustralian.com.au/national-affairs/companies-to-get-protection-from-activists-boycotts/story-fn59niix-1226724817535</a>

Donovan, S., (2015) "Conservation groups accuse Nats MP of pre-empting inquiry findings" *AM*, 15 July, http://www.abc.net.au/am/content/2015/s4273828.htm

Duffy, C., (2015) "Environmental groups face tax deductibility loss in Government push" 730, 10 April, ABC, <a href="http://www.abc.net.au/7.30/content/2015/s4214478.htm">http://www.abc.net.au/7.30/content/2015/s4214478.htm</a>

Hall, B, (2015) "George Christensen apologises but environment groups fear tax 'witch-hunt' could cost them millions", *The Age*, 19 July, <a href="http://www.theage.com.au/victoria/george-christensen-apologises-but-environment-groups-fear-tax-witchhunt-could-cost-them-millions-20150716-gidk15.html#ixzz3hXhlQ4sQ">http://www.theage.com.au/victoria/george-christensen-apologises-but-environment-groups-fear-tax-witchhunt-could-cost-them-millions-20150716-gidk15.html#ixzz3hXhlQ4sQ</a>

Hansard (2015) *Standing Committee on Environment*, 14 July, <a href="http://parlinfo.aph.gov.au/parlInfo/download/committees/commrep/da3524e9-b09e-491a-">http://parlinfo.aph.gov.au/parlInfo/download/committees/commrep/da3524e9-b09e-491a-</a>

Research that matters.

14 8eb8-

e981eb527c0d/toc\_pdf/Standing%20Committee%20on%20Environment\_2015\_07\_14\_3606. pdf;fileType=application%2Fpdf#search=%22committees/commrep/da3524e9-b09e-491a-8eb8-e981eb527c0d/0000%22

Hawke, A, (2015) "Are eco-charity donations benefiting the environment?", Press Release, 21 May <a href="http://www.alexhawke.com.au/media/media-releases/are-eco-charity-donations-benefiting-environment-submissions-close-21-may-2015">http://www.alexhawke.com.au/media/media-releases/are-eco-charity-donations-benefiting-environment-submissions-close-21-may-2015</a>

High Court of Australia (2010) *Aid/Watch Incorporated v Commissioner of Taxation*, <a href="http://eresources.hcourt.gov.au/downloadPdf/2010/HCA/42">http://eresources.hcourt.gov.au/downloadPdf/2010/HCA/42</a>

Income Tax Assessment Act 1997, Section 30.265, <a href="http://www.austlii.edu.au/au/legis/cth/consol\_act/itaa1997240/s30.265.html">http://www.austlii.edu.au/au/legis/cth/consol\_act/itaa1997240/s30.265.html</a>

Johns, G. (2015) "Give eco charities a check" *The Australian*, <a href="http://www.theaustralian.com.au/opinion/columnists/give-eco-charities-a-check/story-fn8v83qk-1227293363933">http://www.theaustralian.com.au/opinion/columnists/give-eco-charities-a-check/story-fn8v83qk-1227293363933</a>

Laurence, S., Laurence, B., (2015) "Australia needs political active environment groups" *The Conversation*, 12 June, <a href="https://theconversation.com/australia-needs-politically-active-environmental-groups-42748">https://theconversation.com/australia-needs-politically-active-environmental-groups-42748</a>

Law Council (2015) Submission to Inquiry into Register of Environmental Organisations, <a href="http://www.lawcouncil.asn.au/lawcouncil/images/3010">http://www.lawcouncil.asn.au/lawcouncil/images/3010</a> - \_2015\_06\_05\_Register\_of\_Environmental\_Organisations\_2.pdf

Maddison, S., Denniss, R., Hamilton, C (2004) *Silencing Dissent,* The Australia Institute, http://www.tai.org.au/documents/dp\_fulltext/DP65.pdf

McKenna, M. (2015) "Abbott tells business: forget talk, time to act on trade pact, Adani" *The Australian* 28 August, <a href="http://www.theaustralian.com.au/national-affairs/abbott-tells-business-forget-talk-time-to-act-on-trade-pact-adani/story-fn59niix-1227501829373?sv=868c8ae7e5434fd20367b7fc8c4debb5</a>

Merritt, C, (2015) "Miners target tax breaks that fund anti-coal groups", *The Australian*, 28 August <a href="http://www.theaustralian.com.au/business/legal-affairs/miners-target-tax-breaks-that-fund-anti-coal-groups/story-e6frg97x-1227501717831">http://www.theaustralian.com.au/business/legal-affairs/miners-target-tax-breaks-that-fund-anti-coal-groups/story-e6frg97x-1227501717831</a>

Nikolik, A. (2015) "Talking Point: Taxpayers should not fund activism", *Mercury*, 6 July, <a href="http://www.themercury.com.au/news/opinion/talking-point-taxpayers-should-not-fund-activism/story-fnj4f64i-1227429376211">http://www.themercury.com.au/news/opinion/talking-point-taxpayers-should-not-fund-activism/story-fnj4f64i-1227429376211</a>

Productivity Commission, (2014), *Access to Justice*, <a href="http://www.pc.gov.au/inquiries/completed/access-justice/report/access-justice-volume2.pdf">http://www.pc.gov.au/inquiries/completed/access-justice-volume2.pdf</a>

QRC (2015) "Taxpayers subsidising activists to trash sustainable development", Press Release, 5 June, https://www.qrc.org.au/01\_cms/details.asp?ID=3663

Riordan, P. (2015), "Federal Court intervenes over Adani 'lawfare" *Australian Financial Review*, 19 August, <a href="http://www.afr.com/news/federal-court-intervenes-over-adani-lawfare-20150819-gj2w2q">http://www.afr.com/news/federal-court-intervenes-over-adani-lawfare-20150819-gj2w2q</a>

Staples, J. (2014) "Step by step, conservative forces move to silence NGOs' voices", *The Conversation*, 26 August, <a href="https://theconversation.com/step-by-step-conservative-forces-move-to-silence-ngos-voices-29637">https://theconversation.com/step-by-step-conservative-forces-move-to-silence-ngos-voices-29637</a>



Research that matters.

The Australia Institute (2015), "The 0.4%", Briefing Note, <a href="http://www.tai.org.au/content/04">http://www.tai.org.au/content/04</a>

Treasury, (2011), *Definition of Charity*, Commonwealth of Australia <a href="http://www.treasury.gov.au/~/media/Treasury/Consultations%20and%20Reviews/Consultations/2011/A%20Definition%20of%20Charity/Key%20Documents/PDF/definition\_v6.ashx\_p105">http://www.treasury.gov.au/~/media/Treasury/Consultations%20and%20Reviews/Consultations/2011/A%20Definition%20of%20Charity/Key%20Documents/PDF/definition\_v6.ashx\_p105</a>

"On-the-ground" work

15

Research that matters.

16

### Appendix - Survey questions

To start the survey we have some demographic questions.

**ASK ALL** 

SR

- Q1. Are you:
  - 1. Male
  - 2. Female

**ASK ALL** 

SR

#### TERMINATE IF Q2=1

- Q2. How old are you?
  - 1. Younger than 18 years TERMINATE
  - 2. 18-24 years
  - 3. 25-34 years
  - 4. 35-44 years
  - 5. 45-54 years
  - 6. 55-64 years
  - 7. 65 years or older

ASK ALL

SR

#### TERMINATE IF Q3=9

- Q3. Where do you live?
  - 1. New South Wales
  - 2. Queensland
  - 3. Victoria
  - 4. South Australia
  - 5. Tasmania
  - 6. Western Australia
  - 7. Northern Territory
  - 8. Australian Capital Territory
  - 9. Other TERMINATE

**ASK ALL** 

SR

Q4. Do you live in a capital city, regional centre, rural or remote area?



Research that matters.

17

- 1. Capital city
- 2. Regional centre
- 3. Rural
- 4. Remote

ASK ALL SR

- Q5. Are you currently in paid work?
  - 1. Yes, full time
  - 2. Yes, part time
  - 3. Yes, casual
  - 4. No

The following questions are about the tax deductible status of environmental organisations <Randomised order>

Q6. Thinking about the following groups, how would you describe their role in public debates?

	Have too much influence	Have the right amount of influence	Not enough influence	Not sure/Don't know
Mining companies				
Environment groups				
Big business				
Small business				
Unions				
Religious groups				

Research that matters.

18

The government supports a wide range of organisations by allowing them to receive tax deductible donations. This includes arts, social service, legal and environmental organisations.

Q7. To what extent do you agree with the following statements about environmental groups. People should receive a tax deduction on donations made to environmental groups that...?

<randomised order=""></randomised>	Strongly agree	Somewhat agree	Somewhat disagree	Strongly disagree	Not sure/Don't know
Conduct research into environmental problems and policy					
Run public awareness campaigns about environmental issues					
Advocate for government to change policies that harm the environment					
Run legal cases to uphold environmental law					
Deliver environmental rehabilitation programs					
Campaign against environmentally damaging activities					
Train new environmental campaigners					
Support political candidates who advocate for environmental protection					
Encourage people to avoid environmentally damaging products					