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NATURE CONSERVATION COUNCIL OF NSW Inc.

39 George Street SYDNEY NSW 2000
Ph: (02) 9247 4206, 9247 2228 Fax: (02) 9247 5945
Email: nccnsw@peg.apc.org
Internet: <http://www.peg.apc.org/~nccnsw>



28.11.96

To all CRA Forest Campaigners

Re: Meeting with Herman Pintos-Lopez

A meeting has been scheduled with Herman Pintos-Lopez, Yeadon's new senior policy advisor at 11am Monday 16th December at NCC. Herman has only been working for Yeadon for three weeks and seems especially eager to meet with us.

A 40 minute meeting has also been scheduled with Bob Smith at 2.30pm on the 16.12.96 at NCC.

And a meeting has been scheduled with Robyn Kruk and Leanne Wallace at 4pm on the 16.12.96 at NCC.

All these meetings have been arranged so that regional people coming to Sydney for the Forest Summit meeting on the 15.12.96 can hopefully attend these meetings as well.

N.B. All the above people have requested that they are given some idea of the agenda a few days before hand. So if you intend on coming to any of these meetings and have specific issues you'd like to discuss in mind, please let me know by Wednesday 11th December.

Regards.

Elke Nagy
Forest Networker

3/8

NORTH COAST ENVIRONMENT COUNCIL INC

C/- P Wrightson
P.O. Box 91
Maclean 2463

15th December 1995

Dear Jim,

The following is a list of disbersments made from the Public Donation Account as discussed.



Date	Cheque	Beneficiary	Amount
31/10/94	001	Oxygen Farm Inc	1900.00
9/12/94	002	Nambucca Valley Conservation Assoc.	100.00
27/1/95	003	Camden Haven Protect. Soc.	2000.00
31/1/95	004	Oxygen Farm Inc	200.00
10/2/95	005	Oxygen Fear Inc	908.00
10/2/95	006	Bio Region Computer Mapping	30000.00
10/2/95	007	NCEC Transfer to working A/C	10000.00
1/4/94	008	Camden Haven Protect. Soc.	5000.00
1/4/95	009	John Corkill	100.00
1/4/95	010	NEFA	1000.00
28/4/95	011	NEFA	500.00
11/11/95	012	STOP	1070.00
11/11/95	013	Camden Haven Prot. Soc.	1975.00
3/12/95	014	Camden Haven Protect. Soc.	1975.00



Mr J L O Tedder MBE
Hon Secretary
North Coast Environment Council
Pavans Access
Grassy Head
via STUARTS POINT NSW 2441

Dear Mr Tedder

REGISTER OF ENVIRONMENTAL ORGANISATIONS

I refer to your application dated 28 March 1994 for admission of the North Coast Environment Council Inc and its public fund the North Coast Environment Council Public Donations Fund to the Register of Environmental Organisations eligible to receive tax deductible donations under item 6.1.1 of table 6 in subsection 78(4) of the *Income Tax Assessment Act 1936*.

I am pleased to advise that the application has been jointly approved by the Minister for the Environment, Sport and Territories, Senator the Hon John Faulkner, and the Treasurer, the Hon Ralph Willis MP, who directed that the Department of the Environment, Sport and Territories enter the North Coast Environment Council Inc and the North Coast Environment Council Public Donations Fund on the Register of Environmental Organisations on 29 June 1994.

Accordingly, gifts made to the North Coast Environment Council Public Donations Fund from 29 June 1994 will be tax deductible.

In maintaining its public fund, the North Coast Environment Council Inc is asked to continue to observe all the requirements of section 78AB of the *Income Tax Assessment Act 1936* as described in the Guidelines for the Register. It is expected that the Department will undertake a full review every two years of the eligibility of organisations admitted to the Register.

Yours sincerely

Andy Turner
Assistant Secretary
Environment Coordination and Liaison Branch

30 June 1994

ATTN: Jim Leaver

FAX: 065 690 802

Department of the Environment, Sport and Territories

GIFTS TO ENVIRONMENTAL ORGANISATIONS
SUBJECT TO SUBSECTION 78(25)
OF THE INCOME TAX ASSESSMENT ACT 1936

STATISTICAL RETURN

FINANCIAL YEAR ENDED 30 JUNE 1995

Name of Organisation: North Coast Environment Council Inc

Data on Donations:

	No. of Donations	Total Amount
• Money: Individuals	<u>23</u>	\$ <u>17460</u>
• Money: Organisations	<u>8</u>	\$ <u>1285</u>
• Money: Other Sources *	.....	\$ .....
• Property	.....	\$ .....
TOTAL	.....	\$ <u>18745</u>

* Please describe the nature of these other sources on the back of this form.
Do not include interest, bequests or sponsorships in this statistical return.

I certify that to the best of my knowledge the information entered above is correct.

Signed [Signature]

Position

Date 18 Oct 95

Please return completed form by 31 October 1995 to
Coordination and Liaison Unit
Environment Coordination and Liaison Branch
Department of the Environment, Sport and Territories
GPO Box 787
CANBERRA ACT 2601

29/7/1995

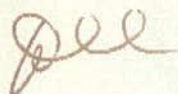
TO: JIM TEDDER
FROM: DEE WALLACE, FAX & PHONE
066-561008

Dear Jim,

Could you please let me know what is happening with the donations to the Coalition Against Outfalls (Emerald Beach). We still have not received any money. The amount should be about \$1,090.00. We are desperate for the money - creditors banging on Coalition's door almost.

I'm wondering if Patrick is sending the money to the ~~RIGHT~~ RIGHT PLACE. There is a Coalition Against Outfalls in Ballina. Could this be happening.

Kind regards.



Dee Wallace (Coffs Harbour Environment Centre)

PLEASE ENSURE ANYONE WRITING FUND RAISING MATERIAL
READS AND UNDERSTANDS THE FOLLOWING GENERAL GUIDELINES.
THIS APPLIES TO THE WORDING BEFORE THE DONATION FORM AS
WELL.

PREFERENCE GRANT SCHEME

General Guidelines on the operation of the Preference Grant Scheme for Groups Eligible to Receive Grants for Approved Purposes from the ACF

The Australian Conservation Foundation is permitted to provide tax-deductible receipts under Section 78(1)(a)(xiii) of the Income Tax Assessment Act provided that the donation is unconditional and that no benefits of any kind, or direction, are attached to the donation.

Eligible groups are requested to observe the following guidelines:

1. It is a condition of eligibility that groups eligible to receive grants for approved purposes are required to submit a draft of promotional material to the ACF prior to distribution to donors.
2. Donation cheques should be made payable to the Australian Conservation Foundation and sent direct to the Foundation at 340 Gore Street Fitzroy, Victoria, 3065, accompanied by a signed preference form.
3. The appropriate wording for forms accompanying preference donations is:
"The Director,
The Australian Conservation Foundation,
340 Gore Street, Fitzroy, Victoria 3065.

I attach a donation to the Australian Conservation Foundation.

I prefer that this donation should be spent for the purposes of
.....(Name of organisation).....

I understand that this donation is tax-deductible and look forward to your receipt.

Name:(Mr.Mrs.Miss Ms).....

PLEASE USE BLOCK LETTERS

Address:.....

PLEASE USE BLOCK LETTERS

Suburb.....Post Code:.....

PLEASE USE BLOCK LETTERS

Signature:.....Amount of Donation:.....Date:.....

Please notify us immediately of any change of address, organisation name or constitution.

Enquiries regarding the Foundation's Preference Grant Scheme should be directed to:

Vera Whittington (03) 416 1455

P.S. Please do not encourage the use of credit cards by making provision for same on your donation form.

The banks charge us 3% to handle cards, and the office procedures here are considerably more involved than for cheques.

The Administration Fee for Preference Grants is only 5% at the present but could not remain so, should the use of credit cards for Preference Donations become prevalent.

To BSEC fa. J. Corkill

From NCEE J. Todd

Date 9 June 94 1230 hours

Treasurer has not yet signed. Apparently other groups have also started asking questions of the Treasurer as to when he will sign so speak to Harry Woods. I will phone Neville Newell.

AUSTRALIAN FUNDS MANAGEMENT

Australian Funds
Management Limited
Incorporated in NSW
Level 4
MLC Building
105-153 Miller Street
North Sydney NSW 2060
Australia
Tel 02 964 3100
Telex AA 121290
FAX 02 929 4336
DX 10643 North Sydney

NEW OFFER OF UNITS IN GPT SPLIT TRUST

The Directors of Australian Funds Management Limited, the Manager of the Trust, announced on 24 February, 1988, a second offer to GPT Unitholders to convert their units into units in GPT Split Trust.

GPT Split Trust has two different types of units — Income Units and Growth Units. The Income Unit is designed to provide high income in the short term whilst the Growth Unit is designed to emphasise capital growth over the long term.

GPT Split Trust can only invest in GPT Units. These are acquired by exchanging GPT Units for equal numbers of Income Units and Growth Units in GPT Split Trust; one GPT Unit is exchanged for one Income Unit and one Growth Unit. As a result the investment of unitholders in GPT Split Trust will still be underpinned by some of Australia's best property comprising the portfolio of General Property Trust.

The offer will be made to all GPT unitholders registered on 29 April, 1988. GPT units will become "ex offer" on 22 April, 1988.

The offer will open at 12.00 noon (Sydney time) on 3 May, 1988 and applications must be lodged with the Manager at any time after that date up to 5.00 p.m. (Sydney time) on 3 June, 1988.

Offer documents will be mailed to unitholders during the first week of May, 1988.



Mr J L O Tedder MBE
Hon Secretary
North Coast Environment Council
Pavans Access
Grassy Head
via STUART POINT NSW 2441

Dear Mr Tedder

REGISTER OF ENVIRONMENTAL ORGANISATIONS

I refer again to your application dated 28 March 1994 for admission of the North Coast Environment Council Inc and its public fund the North Coast Environment Council Public Donations Fund to the Register of Environmental Organisations.

I indicated in my previous letter that the Department intended to include your organisation in the next list of eligible applicants to be submitted to the Environment Minister and the Treasurer for their joint approval and to advise you of the outcome when known. In view of a number of enquiries received about the delay in approval of applications, I am writing to explain the current situation.

A list of 13 organisations, including yours, has today been submitted to the present Environment Minister, Senator the Hon John Faulkner. However, lists containing most of these organisations were originally submitted in turn to the former Environment Ministers, the Hon Ros Kelly MP and Senator the Hon Graham Richardson, but were not approved by them before their resignations. As Senator Faulkner is now in a position to address more routine matters, the current list of eligible applicants has been referred to him for consideration. The delay in progressing the approval of your application is largely due to these circumstances.

As approval requires consideration by and agreement of two Ministers, I am unable to advise precisely when your organisation will be registered. Please contact me on telephone number 06 274 1409 if you have any further queries.

Yours sincerely

A handwritten signature in blue ink that reads "Jim Norman".

Jim Norman
Environment Coordination and Liaison Branch

21 April 1994



Mr J L O Tedder MBE
Hon Secretary
North Coast Environment Council
Pavans Access
Grassy Head
via STUART POINT NSW 2441

Dear Mr Tedder

Thank you for your application dated 28 March 1994 for admission of the North Coast Environment Council Inc and its public fund the North Coast Environment Council Public Donations Fund to the Register of Environmental Organisations eligible to receive tax deductible donations under item 6.1.1 of table 6 in subsection 78(4) of the *Income Tax Assessment Act* (formerly subparagraph 78(1)(a)(cix) of the Act).

It is noted that the application replaces one that you submitted on 14 July 1993 which did not meet all the necessary requirements.

The new application satisfactorily meets all criteria and requirements for admission to the Register.

Your organisation and its public fund will now be included in the next list of eligible applicants to be submitted to the Environment Minister and the Treasurer for their joint approval. We will advise you of the outcome when known.

If you have any queries, please write or contact me on telephone number 06 274 1409 or facsimile number 06 274 1858.

Yours sincerely

Jim Norman
Environment Coordination and Liaison Branch

30 March 1994

REGISTER OF ENVIRONMENTAL ORGANISATIONS

Eligible to Receive Tax Deductible Donations
under Section 78(1)(a) of the Income Tax Assessment Act 1936

APPLICATION FOR REGISTRATION

Full Name of Organisation NORTH COAST ENVIRONMENT COUNCIL Inc

Postal Address c/- J. TEDDER

PANANS Access GRASSY HEAD

Via STUARTS POINT 2441

Telephone No 065 690 802 Facsimile No 065 690 802

Contact name for enquiries JAMES TEDDER

Type of Organisation (please tick)

- ☒ a body corporate
- ☐ a cooperative society
- ☐ a trust established by deed or will
- ☐ a statutory body

Number of Financial Members Eligible to Vote at a General Meeting

- (a) individual 3
- (b) joint/family
- (c) other (please describe)
- (d) corporate bodies 43

/OVER

Please provide a brief description of your organisation and its purpose

An umbrella organisation for conservation societies operating between Port Stephens, Tweed river and the New England Highway.

see objectives in Rules of Association

Please attach supporting documentation (refer to Documentation Checklist)

Name of Public Fund to which donations will be made

NORTH COAST ENVIRONMENT COUNCIL PUBLIC DONATIONS FUND

Account Details Commonwealth Bank MACKSVILLE (insert name and branch of bank)

2568 10005486 (insert name and number of account)

Please attach details of office bearers and copies of the fund's rules and other relevant constitutional provisions (refer to Documentation Checklist)

Authorisation by Applicant (to be signed by chief executive or equivalent)

I certify that the NORTH COAST ENVIRONMENT COUNCIL Inc.

(insert name of organisation) meets all the eligibility criteria and agrees to comply with these and any other guidelines which may be declared by the Government.

Full Name JAMES LIONEL ONEIL TEDDER

Office Held Honorary Secretary and Public Officer

Signature James L. O'Neil Tedder Date

This form is to be completed and returned with supporting documentation to:

Register of Environmental Organisations
Climate Change and Environmental Liaison Branch
Department of the Arts, Sport, the Environment and Territories
GPO Box 787
CANBERRA ACT 2601

REGISTER OF ENVIRONMENTAL ORGANISATIONS

Application for Registration

DOCUMENTATION CHECKLIST

The following documentation to be attached to your application is required before your application for inclusion on the Register of Environmental Organisations can be further processed.

1. Description of the Organisation and its Purpose, eg:

- + Certificate of Incorporation/Registration *attached*
- + Articles of Association *attached*
- + Constitution *in Article*
- + Statement of Purposes/Objectives *Rule 4*
- + Annual report or audited financial statement *attached*

2. Details of the office bearers of the organisation (and/or of the committee administering the Public Fund):

- + Name *attached*
- + Office held
- + Occupation
- + Position in the community
- + Any other information which establishes their eligibility to administer a Public Fund (see Explanatory Notes on eligibility criterion 5 and "Persons of Responsibility").

3. Establishment of the Public Fund, eg copies of:

- + Rules of the fund (see Explanatory Notes on eligibility criterion 5) *Rule 40(3)*
- + Establishment clause (see Explanatory Notes on eligibility criterion 5) *Rule 4 (10)*
- + Dissolution clause (see Explanatory Notes on eligibility criterion 6) *Rule 46(1)
40(1)*
- + Conduit policy (see Explanatory Notes on eligibility criterion 7) *Rule 5(2a)*



Mr J L O Tedder MBE
Hon Secretary
North Coast Environment Council
Pavans Access
Grassy Head
via STUARTS POINT NSW 2441

Dear Mr Tedder

REGISTER OF ENVIRONMENTAL ORGANISATIONS

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I am pleased to advise that the application has been jointly approved by the Minister for the Environment, Sport and Territories, Senator the Hon John Faulkner, and the Treasurer, the Hon Ralph Willis MP, who directed that the Department of the Environment, Sport and Territories enter the North Coast Environment Council Inc and the North Coast Environment Council Public Donations Fund on the Register of Environmental Organisations on 29 June 1994.

Accordingly, gifts made to the North Coast Environment Council Public Donations Fund from 29 June 1994 will be tax deductible.

In maintaining its public fund, the North Coast Environment Council Inc is asked to continue to observe all the requirements of section 78AB of the *Income Tax Assessment Act 1936* as described in the Guidelines for the Register. It is expected that the Department will undertake a full review every two years of the eligibility of organisations admitted to the Register.

Yours sincerely

Andy Turner
Assistant Secretary
Environment Coordination and Liaison Branch

30 June 1994

12 July 93

COMMITTEE OF MANAGEMENT

President Terence Parkhouse Architect
Environmental Educator
Manager Yarrahapinni Ecology Centre
Member National Park Advisory Cttee

Vice President Lyn Orrego BA(Mel) Councillor Nambucca Shire

" " John Corkill Public Interest Advocate
Dip. of Teachg, Member NSW Coastal Committee

Treasurer Patrick McEntee BSc (ANU) Environmental
Consultant

Secretary James Tedder BEc(Syd) MBE Farmer

Committee Members

Richard Staples BAgSc Agricultural Consultant
Linda Gill Councillor Great Lakes Shire
Horticulture Lecturer TAFE

Martin Frohlich Teacher, Chairman H. Reg. Cttee for Env. Educ

Cathy Eaglesham

David Page Member Environmental Institute Aust

Trevor Year retired Bank officer (see CV attached)
David Leach Solicitor

Sub Cttee of Council
Cttee of Management

Marine and Coastal Community Network

P.O. Box 49
Moorooka Q 4105 Aust.
PH. (07) 8485235
Fax: (07) 8925814

POSITIONS VACANT

Regional Coordinators - Northern Australia and Southern Australia

The recently established Marine and Coastal Community Network wishes to employ two regional coordinators, based in Darwin and Melbourne respectively.

The Network is funded as part of the Ocean Rescue 2000 Federal Government initiative on marine conservation, and is coordinated by the Australian Littoral Society.

Funds are available for 20 weeks employment initially, commencing in late July/early August, with the possibility of further work depending on available funds. There is a budget allocation for operating and travel costs.

Salary is pro rata \$26,000 per annum. The Regional Coordinators will be based in Darwin and Melbourne, in the offices of organisations offering a conducive work and support environment.

We are seeking people with a commitment and background in marine conservation work, capable of establishing good working relationships with the many marine and coastal community and user groups. Experience with writing and public speaking, as well as some management skills, would be preferable.

During this initial phase of the Network, the Regional Coordinators will need to focus on:

- establishing the Network contacts within their region;
- raising the profile of the Network;
- establishing priorities for information dissemination;
- preparation of regular contributions to the Network's News Sheet and bulletin board;
- progress and evaluation reports.

Further details including a job description and Network Charter of Operations are available upon request from the National Coordinator. Interviews will be held in Darwin in mid-July and Melbourne in late July.

Applications close on July 2.

Direct inquiries and applications to:
Diane Tarte, National Coordinator,
PO Box 49 MOOROOKA Q 4105
ph. 07-848 5235; fax. 07-892 5814.

Ocean Rescue
2000

Curriculum Vitae

Full name Trevor Walter James Vear

Date of Birth 24-5-22

Place of birth Sydney NSW Australia

Education Kempsey High school, University of Sydney B.Ec.

Commonwealth Bank 1940

War Service RANR 1942-46

Commonwealth Bank 1946

I.M.F. Washington D.C. USA 1953-54


Commonwealth/Reserve Bank 1954-70

Commonwealth Treasury Canberra 1970-2

Partnership Pacific Limited (merchant bank) 1972-82

Retired 1982

Since retirement have resided at Upper Warrell Creek Road
Macksville NSW 2447

Signature 
Date 23.3.94

Curriculum Vitae

Full name Trevor Walter James Vear

Date of Birth 24-5-22

Place of birth Sydney NSW Australia

Education Kempsey High school, University of Sydney B.Ec.

Commonwealth Bank 1940

War Service RANR 1942-46

Commonwealth Bank 1946

I.M.F. Washington D.C. USA 1953-54

Commonwealth/Reserve Bank 1954-70

Commonwealth Treasury Canberra 1970-2

Partnership Pacific Limited (merchant bank) 1972-82

Retired 1982

Since retirement have resided at Upper Warrell Creek Road
Macksville NSW 2447

Signature *T. Vear*
Date 25.5.94

REGISTER OF ENVIRONMENTAL ORGANISATIONS

INTRODUCTION

Establishment of the Register of Environmental Organisations was announced in the Budget on 18 August 1992 and will be given legislative effect by an amendment to the *Income Tax Assessment Act 1936* through the *Taxation Laws Amendment Bill (No. 5) 1992* which was introduced into the Parliament on 15 October 1992. The amendment will take effect from the date the Bill receives Royal Assent. This is the date from which environmental organisations become eligible to be included on the Register and therefore receive tax deductible donations.

The Register will be listed under subparagraph 78(1)(a)(cix) of the Act while the eligibility criteria for the admission of environmental organisations and their public funds to the Register and the Register's administrative requirements will be prescribed in section 78AB of the Act.

The following guidelines for the Register reflect the provisions of the *Taxation Laws Amendment Bill (No. 5) 1992*, the explanations given in the Explanatory Memorandum to the Bill, and advice provided by the Australian Taxation Office on public fund requirements and related matters.

Please note that the information contained in these guidelines is not yet law and is subject to the passage of the *Taxation Laws Amendment Bill (No. 5) 1992* through the Parliament. Consequently there may be further changes; if there are, revised guidelines will be issued.

Inclusion on the Register will enable eligible environmental organisations to offer donors the incentive of a tax deduction.

To be eligible for entry on the Register, your organisation needs to be established for an environmental purpose, meet minimum membership requirements, be non-profit distributing and maintain a public fund for donations. This fund (the gift fund) should be maintained separately from all other funds and must be used exclusively for environmental purposes.

After the Environment Minister has certified to the Treasurer that a body is an environmental organisation, the Environment Minister and the Treasurer may jointly approve the appointment of the body and its gift fund to the Register. Gifts to a fund will be tax deductible from a date specified in the Ministers' approval. Likewise an environmental organisation and its gift fund may be removed from the Register at the Ministers' discretion and gifts made to that gift fund would cease to be tax deductible from the date specified in their direction. An organisation and its fund cannot be admitted or removed retrospectively.

In exercising their discretion whether to approve admission of an organisation to the Register, the Environment Minister and Treasurer will also take into account the policies and budgetary priorities of the Commonwealth Government. The Register is administered by the Department of the Arts, Sport, the Environment and Territories.

Should you wish to apply for your organisation and its gift fund to be listed in the Register, an application form, the eligibility criteria and some explanatory notes are included in this information package. Please read this material carefully before completing the form.

Return the completed form and supporting documentation to:-

Register of Environmental Organisations
Climate Change and Environmental Liaison Branch
Department of the Arts, Sport, the Environment and Territories
GPO Box 787
CANBERRA ACT 2601

Once your application has been assessed, you will be advised as soon as possible if your organisation and its nominated public fund have been accepted for inclusion on the Register.

If you are uncertain whether your organisation meets the basic eligibility criteria nos. 1 to 4, please seek advice on the matter from the Department before proceeding to satisfy the other eligibility criteria which involve establishing a public fund and amending your constitution.

If you have any enquiries, please contact Jim Norman on telephone number 06 274 1409 or facsimile number 06 274 1439.

REGISTER OF ENVIRONMENTAL ORGANISATIONS

ELIGIBILITY CRITERION 5

RECEIPTS

The following advice on information to be recorded on receipts for donations to a gift fund will be provided to organisations admitted to the Register.

ISSUING RECEIPTS

To ensure tax deductibility of donations, receipts issued in the name of an organisation's public fund should contain the following elements:

- . the date the donation was received
- . name of the organisation
- . name of the fund
- . signature of a person authorised to act on behalf of the fund
- . name of the donor
- . an indication that the fund is listed on the Register of Environmental Organisations maintained under section 78(1)(a) of the *Income Tax Assessment Act 1936*.

The following example contains all the elements required.

[NAME OF ORGANISATION]

DATE

RECEIVED FROM \$

REPRESENTING A DONATION TO THE [NAME OF FUND]

RECEIVED BY

The [name of fund] is a gift fund listed on the Register of Environmental Organisations under section 78(1)(a) of the *Income Tax Assessment Act 1936*

DONATIONS OF \$2.00 OR MORE ARE TAX DEDUCTIBLE

REGISTER OF ENVIRONMENTAL ORGANISATIONS

ELIGIBILITY CRITERION 8

STATISTICAL RETURN

The following information on donations to a gift fund will be required annually of organisations admitted to the Register. The Department will provide a form for this purpose.

FINANCIAL YEAR ENDED 30 JUNE 19

1 Name of Organisation

2 Name of Gift Fund

3 Donations

(a) Individual	..... No of Donations	\$ Total Amount
(b) Corporate*	..... No of Donations	\$ Total Amount
(c) Charitable Trusts or Foundations	..... No of Donations	\$ Total Amount
(d) Other	..... No of Donations	\$ Total Amount
(e) TOTAL	..... No of Donations	\$ Total Amount

* For the purposes of the *Income Tax Assessment Act 1936*, donations are gifts made unconditionally under the terms of section 78. They should be distinguished from corporate sponsorships, which are payments made by a business in exchange for promotional or advertising services and which may be deductible under section 51 of the Act.



Department of

THE ARTS, SPORT, THE ENVIRONMENT and TERRITORIES

Mr J L O Tedder
Hon Secretary
North Coast Environment Council
Pavans Road
Grassy Head
via STUARTS POINT NSW 2441

REGISTER OF ENVIRONMENTAL ORGANISATIONS

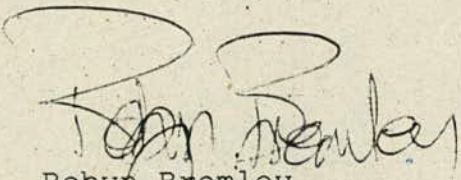
I refer to recent communications concerning your possible interest in applying for admission to the Register of Environmental Organisations eligible to receive tax deductible donations under Section 78(1)(a) of the *Income Tax Assessment Act 1936*.

Enclosed is a copy of an information package for prospective applicants for admission to the Register, Guidelines and Application Form. Please read the guidelines carefully before making an application to establish first whether your organisation is eligible to apply and then to ensure that all necessary documentation is submitted with your application.

Please note that the information contained in the guidelines is not yet law and is subject to the passage of the *Taxation Laws Amendment Bill (No. 5) 1992* through the Parliament. Revised guidelines will be issued if any changes are made.

If you have any enquiries, please contact Jim Norman on telephone number 06 274 1409 or facsimile number 06 274 1439.

Yours sincerely


Robyn Bromley
Director

International and Planning Section
Climate Change and Environmental Liaison Section

29 October 1992

Quality in Life

NOTICE OF SPECIAL RESOLUTION-RULE 26,41

To comply with the requirements of the NSW Charitable Collections Act 1934 and to be registered under section 78(1) of the Income Tax Assessment Act 1936 as a body able to receive tax deductible donations it is necessary to add to and alter our Rules of Association.

The Rules to be altered to or added to are

- 4 (10) objectives
- 5 (2a) powers
- 30 (4) committee constitution and membership
- 40 (3) fund management
- 41 (2) alteration of rules
- 46 (2) surplus property

A copy of the proposed alterations and additions are attached

The resolution is "that this Council alter its Rules of Association as follows

to be added to rule 4 new subrule (10) To establish a public fund to which the public is invited to make gifts and be eligible to receive tax deductible status under section 78(1)(a)(cix) of the Income Tax Assessment Act 1936.

to be added to rule 5 new sub rule 2(a) To collect and disburse for environmental purposes monies from any fund established under Rule 4(10). Such disbursements shall be made only in accordance with the objects of this association and to such organisations as fulfill these objects. The disbursement of monies to any organisation not belonging to this association shall not be influenced by any expressed preference of the donor.

to be added to rule 30 new sub rule(4) No member of the Management Committee shall be appointed to a salaried office of the Council or any office of the Council paid by fees and no remuneration or other benefit in money or money's worth shall be given by the Council to any member of the Management Committee except repayment of out-of-pocket expences, interest at a rate not exceeding interest at the rate for the time being charged by Bankers in Sydney for money lent to the Council and reasonable and proper rent for premises let to the Council

to be added to rule 40 new sub rule 3 (a) to (j)

(3) The public fund set up under rule 4(10) and rule 5(2a) of this Association shall:

(a) be administered by the Committee of Management of the Council provided that the Committee has a majority of members having the requisite degree of responsibility to the general community.

In the case where the Committee of Management is deemed by the Minister administering the Register of Environmental Organisations not to have the requisite degree of responsibility to the general community then the Council shall elect at the next general meeting a special committee with such attributes to administer the fund.

(b) have all donations paid into a separate account called the Public Donations account held in a Bank, Building Society

3. Threatened Species. Legislation is needed to establish a national list of endangered and threatened species. Composition of this list should be the responsibility of an independent scientific committee which also has the responsibility for periodically revising the list.

We understand that the Australian Democrats introduced into the Australian Parliament in 1991 a bill to protect endangered and threatened species. Surely the ERA Committee can collaborate with the Democrats to help draft legislation which gives the Commonwealth powers to protect endangered species through controls on government agencies, foreign corporations and trade.

4. Commonwealth Government Departments and Agencies. There is now a tendency for Government departments to be partly funded through fee-for-service consultancies. There may be a place in our society for Departments to supplement their budgets through consultancy work but this must not be allowed to degenerate into what conservationists term 'the hired gun syndrome'.

A single example will be given. Most of the river estuaries and wetlands along the North Coast have potential acid sulphate soils. These soils are harmless if left undisturbed but when drained or excavated for development projects, the soils become aerated and produce extreme acidity. Such disturbances of potential acid sulphate soils are the cause of many massive fish kills not only in Australia, but worldwide.

It is the policy of the State Government Departments to oppose development applications on potential acid sulphate soils. However, developers have found that CSIRO Division of Soils will undertake lucrative consultancy work favouring development on these soils. Examples in recent times are Micalo Island Resort and Golf Course in the Clarence River Estuary north of Grafton and the Dunbogan Canal Estate, south of Port Macquarie. In both these proposed developments, Dr Greg Bowman of the Division of Soils gave encouraging and favourable reports supporting pro-development land-use. This advice was given against the wishes of State Government Departments such as Water Resources, Soil Conservation, NSW Agriculture and NPWS.

We are stating that Commonwealth Departments should not accept consultancy work paid for by the developer unless adjudication of the reports is removed from the proponents of the development thus ensuring impartiality. In addition, all reports originating from Commonwealth Government Departments should be subject to both internal and external referees.

28 Ski Lane W.

Smiths Lake.

2428.

2-9-93

Ph/Fax (65) 544132.

The Secretary,
North Coast Environment Council,
Panama Access.
Gynergy Head. Ph. (65) 690802.

Dear Jim,

At last night's meeting of Great Lakes
Environment Assoc. Inc. it was moved that
I contact you regarding the NCEC's ability
to assist us financially.

Over the past year we have spent
\$500 in legal fees and Freedom of Information
we have considered necessary to obtain in
an effort to protect Wallis Lake wetlands.

This week, we have become concerned at
negotiations that are taking place over the
Leak Rocks area and it would appear that
C&LM will not hand it over for inclusion in
Myall Lakes N.P. We intend to take out FOI
on this correspondence in C&LM to determine
what is going on.

I trust the Council can help us to
finance our efforts.

Regards Nath Smith
President.

or approved institution with which trustees are authorised to invest under the NSW Trustee Act 1925

(c) disburse from this fund only with the approval of the Council for such environmental purposes as approved for the fund under the signatures of the President and the Treasurer

(d) be audited and shown separately in the annual financial statement and a copy forwarded within two months to the Minister administering the Register of Environmental Organisations

(e) be operated on a non profit basis with all donated monies (except corporate sponsorship monies which are not allowable deductions under section 78(1) (a) of the Income Tax Assessment Act 1936) and interest being credited to and kept in the fund

(f) have receipts issued in the name of the fund

(g) not be disbursed to members or trustees of the fund (apart from administrative expences)

(h) if wound up any surplus money must be transferred to another fund on the Register of Environmental Organisations as the Committee of Management may decide subject to Rule 46 (1) & (2)

(i) have any changes to the funds rules or founding document and changes to the Committee of Management notified to the Minister administering the Register of Environmental Organisations.

(j) submit statistical returns within four months of the end of the Associations financial year to the Minister administering the Register of Environmental Organisations.

to be added to rule 41 a new sub rule (2) A proposed alteration of the rules or of the statement of objects of the association shall be notified to the Minister administering the Charitable Collections Act 1934 in the manner required by the regulations under that Act.

New rule 46 Surplus Property to replace existing rule 46

(1) In the event of the cessation or winding up of the Council and/or the Public Fund referred to in rule 40 of these rules any surplus assets in the said fund shall be transferred to another fund which is on the Register of Environmental Organisations and which is eligible to receive tax deductible gifts under section 78(1)(a)(cix) of the Income Tax Amendment Act 1936.

(2) Any remaining property or assets shall be transferred to another incorporated association having objects similar to the objects of this Council, and one which fulfills the requirements specified in section 53(2)(a)-(c) of the Act and that is a registered or exempt charity under the provisions of the NSW Charitable Collections Act 1934.

Commonwealth. There are a number of suggestions that we ask the ERA Committee to consider:

1. Protected Areas. Protected areas must be the basis for any program intent on preserving biodiversity.

Protected areas must be much more than nature reserves and national parks. There is a need for a national strategy to undertake mapping of areas worthy of protection, based on the species present and the need for ranging, diversity and stability. In other words, protected areas should, where possible, be stable functioning ecosystems. These protected areas will require buffer zones for protection against invasion by feral animals, weeds and the ranging needs of some animals for foraging, mating, hibernation, etc. In some parks such as the Great Smoky National Park in USA, people are allowed to live and farm in buffer zones providing they comply with regulations for conserving wildlife. Such areas tend to attract conservationists, retired people willing to live in a healthy environment and ecotourists.

Protected areas will also need to be linked through buffer zones. These buffer zones can be degraded land which can be restored through planting of the appropriate native trees. Landcare could be responsible for such a project.

2. Ecosystem Representation. Protected areas should include all examples of functioning ecosystems. In the past we have too often put aside for national parks, inaccessible land, land with low priority for commercial land-use or after the land has been damaged for commercial interest. Thus in NSW our national parks poorly represent native grass communities, heathlands and high-fertility soils. One example will suffice.

Only direct action and a legal challenge by conservationists saved Chaelundi State Forest near Dorrigo yet all involved in the conflict were aware that this forest on rich basaltic soil contained the highest density of arboreal animals in Australia. What is now needed is the conservation of examples of all our functioning natural ecosystems. Only the Commonwealth can achieve this through either direct action to acquire land, or alternatively, collaborating with State and Local Governments through appropriate inducements.

This resolution will be moved by the Hon Sec at the meeting of the Council to be held at Dunbogan on 29 May 1993 commencing at 1030 hours. To be approved this special resolution must be passed by three quarters of the financial members of the Council.
If your organisation is unable to attend that meeting will you please complete the attached proxy form and forward to the Hon.Sec. before the 15 May.

James L.O.Tedder
Hon.Sec.

Hon.Sec.
North Coast Environment Council
c/- J.Tedder
Pavans Access
via Stuarts Point 2441

Our organisation namely -----
has considered the special resolution to amend the Council Rules of Association.

We give our proxy to -----
or the President to vote on our behalf.

We wish our vote to be ----- for the motion against the motion
(cross out one)

Yours faithfully

President/Hon.Sec./Public Officer
on behalf of the-----
Date-----

State Government. It is difficult at present to be supportive of any role for the NSW Coalition Government. The current NSW Government, dominated by the National Party, especially in resource portfolios, now intends to introduce new legislation through a 'Natural Resources Management Package' (see attached News Release). Five new laws will be introduced. These will override existing legislation which give some protection to the environment through public participation and access to the Land and Environment Court.

The State Government intends to establish a Natural Resources Council which will be dominated by pro-development interests. In addition, only NPWS of the seven Government departments represented, will truly represent conservation interests.

The Endangered Fauna Act will be repealed, some 150 species removed from the endangered list and the term 'endangered' redefined to mean likely to become extinct in Australia within 20 years.

The Forestry Commission will be exempt from sections of the Environmental Planning and Assessment Act when forests are termed 'Timber Production Forests' and in these cases there will be no protection for endangered species. The Heritage Act will no longer apply to the natural environment and Aboriginal sites.

This horror legislation will only lead to further public conflict and worse, lack of protection of our natural heritage. Its hard to believe that the NSW Government can seriously legislate so that our natural environment is no longer protected under Heritage laws.

Recently the Minister for Planning, Hon Robert Webster (National Party), announced that he was seeking authority to approve all development applications in excess of \$20M or employing more than 20 people. This, together with the Natural Resources Management Package, will effectively remove community involvement in important land-use decisions and give almost absolute power to a single Minister.

While such legislation threatens the natural heritage of NSW there is little value in discussing co-operation of this State in an Australia wide system of protected areas.

Instead, the Commonwealth Government should use its powers, especially financial, to help reverse the intentions of the NSW Government.

REGISTER OF ENVIRONMENTAL ORGANISATIONS

Eligible to Receive Tax Deductible Donations
under Section 78(1)(a) of the Income Tax Assessment Act 1936

GUIDELINES and APPLICATION FORM

**Department of the Arts, Sport, the Environment and Territories
Canberra ACT**

October 1992

CONTENTS

Introduction

Press Release

Eligibility Criteria

Taxation Laws Amendment Bill (No. 5) 1992 [Extract]

Explanatory Notes

Supplementary Notes -

- . Incorporation of Associations
- . Persons of Responsibility
- .. Receipts
- . Statistical Return

Application Form

Documentation Checklist

REGISTER OF ENVIRONMENTAL ORGANISATIONS

INTRODUCTION

Establishment of the Register of Environmental Organisations was announced in the Budget on 18 August 1992 and will be given legislative effect by an amendment to the *Income Tax Assessment Act 1936* through the *Taxation Laws Amendment Bill (No. 5) 1992* which was introduced into the Parliament on 15 October 1992. The amendment will take effect from the date the Bill receives Royal Assent. This is the date from which environmental organisations become eligible to be included on the Register and therefore receive tax deductible donations.

The Register will be listed under subparagraph 78(1)(a)(cix) of the Act while the eligibility criteria for the admission of environmental organisations and their public funds to the Register and the Register's administrative requirements will be prescribed in section 78AB of the Act.

The following guidelines for the Register reflect the provisions of the *Taxation Laws Amendment Bill (No. 5) 1992*, the explanations given in the Explanatory Memorandum to the Bill, and advice provided by the Australian Taxation Office on public fund requirements and related matters.

Please note that the information contained in these guidelines is not yet law and is subject to the passage of the *Taxation Laws Amendment Bill (No. 5) 1992* through the Parliament. Consequently there may be further changes; if there are, revised guidelines will be issued.

Inclusion on the Register will enable eligible environmental organisations to offer donors the incentive of a tax deduction.

To be eligible for entry on the Register, your organisation needs to be established for an environmental purpose, meet minimum membership requirements, be non-profit distributing and maintain a public fund for donations. This fund (the gift fund) should be maintained separately from all other funds and must be used exclusively for environmental purposes.

After the Environment Minister has certified to the Treasurer that a body is an environmental organisation, the Environment Minister and the Treasurer may jointly approve the appointment of the body and its gift fund to the Register. Gifts to a fund will be tax deductible from a date specified in the Ministers' approval. Likewise an environmental organisation and its gift fund may be removed from the Register at the Ministers' discretion and gifts made to that gift fund would cease to be tax deductible from the date specified in their direction. An organisation and its fund cannot be admitted or removed retrospectively.

In exercising their discretion whether to approve admission of an organisation to the Register, the Environment Minister and Treasurer will also take into account the policies and budgetary priorities of the Commonwealth Government. The Register is administered by the Department of the Arts, Sport, the Environment and Territories.

Should you wish to apply for your organisation and its gift fund to be listed in the Register, an application form, the eligibility criteria and some explanatory notes are included in this information package. Please read this material carefully before completing the form.

Return the completed form and supporting documentation to:-

Register of Environmental Organisations
Climate Change and Environmental Liaison Branch
Department of the Arts, Sport, the Environment and Territories
GPO Box 787
CANBERRA ACT 2601

Once your application has been assessed, you will be advised as soon as possible if your organisation and its nominated public fund have been accepted for inclusion on the Register.

If you are uncertain whether your organisation meets the basic eligibility criteria nos. 1 to 4, please seek advice on the matter from the Department before proceeding to satisfy the other eligibility criteria which involve establishing a public fund and amending your constitution.

If you have any enquiries, please contact Jim Norman on telephone number 06 274 1409 or facsimile number 06 274 1439.



TREASURER



NO. 125

EMBARGO

**JOINT STATEMENT BY THE TREASURER, THE HON JOHN DAWKINS, MP
AND THE MINISTER FOR THE ARTS, SPORT, THE ENVIRONMENT AND
TERRITORIES, THE HON ROS KELLY, MP**

**SIMPLE TAX DEDUCTIBILITY ARRANGEMENTS FOR ENVIRONMENT
GROUP DONATIONS**

The Treasurer, John Dawkins, and Ros Kelly, Minister for Arts, Sport, the Environment and Territories, today announced details of the simpler arrangements the Government has made for access to tax deductible donations for environment groups.

"Now all that groups will have to do is enter their names on the Register of Environmental organisations in a similar fashion to arts organisations. They will be subject to the approval of both Ministers and some simple guidelines," the Ministers said.

"The former arrangements were overly complicated from both Government and the Environment Groups point of view. The new arrangements should make it easier for environment groups to raise money through public donations."

The guidelines basically require that an environmental organisation be non profit distributing, maintain a public fund in Australia exclusively for the receipt of donations for environmental purposes and provide statistics annually on donations received.

Environmental organisations which are now listed by name in section 78(1)(a) of the Income Tax Assessment Act may be entered on the Register of Environmental Organisations if they meet the requirements for entry. Organisations that continue to be listed in section 78(1)(a) will be required to provide statistical information on donations received by their public funds and meet the requirement that donations be used in accordance with eligibility criterion 7.

The Register will be administered by the Department of Arts, Sport, the Environment and Territories. Legislation to establish the Register, through amendment of the Income Tax Assessment Act 1936, will be introduced as soon as possible. The eligibility criteria are attached.

Further information about the new arrangements can be obtained by contacting:

Mr Garrie Hutchinson, Mrs Kelly's Office (06) 277 7640

Mrs Michelle Atkinson, Australian Taxation Office (06) 275 1071

18 August 1992

2/4



DAVID G. LEACH LL.B.

Solicitor

Our ref: DL.PL

Your ref:

20 October 1993

Mr J Tedder
Pavans Access
VIA STUARTS PCINT 2441

Dear Sir

RE: NORTH COAST ENVIRONMENT COUNCIL

Thank you for your invitation to join the Committee of Management for the North Coast Environment Council. Enclosed is my resume. Could you please forward a copy of the Council's objects in due course.

Yours faithfully

DAVID LEACH

RESUME

DAVID GEORGE SAMUEL LEACH

QUALIFICATIONS: Bachelor of Laws, Sydney University 28.3.1968

Admitted as Solicitor to Supreme Court of NSW
14.7.1969

Admitted as Barrister & Solicitor to Supreme
Court of Papua New Guinea 16.7.1969

EXPERIENCE: Legal Officer, Senior Legal Officer (drafting)
and Crown Prosecutor, Territory of Papua New
Guinea 1969 - 1971

Sole practitioner and partner legal practices
Gosford 1972 - 1982

Solicitor for Gosford Shire Council (as it then
was) 1973 - 1975

Solicitor (locum) for various firms on the
North Coast 1985 - 1988

Sole practitioner Bowraville 1989 - 1993

Have appeared as barrister Supreme Court Papua
New Guinea and conducted many trials in that
Territory

Have appeared as instructing solicitor Supreme
Court NSW and in the former Local Government
Appeals Tribunal



2/4

Mr James L O Tedder
Hon Secretary
North Coast Environment Council
Pavans Road
Grassy Head
via STUART POINT NSW 2441

Dear Mr Tedder

Thank you for letter of 13 September 1993 explaining expenditure of grant moneys by the Council and requesting an application form for the Register of Environmental Organisations.

Enclosed is a copy of an information package for prospective applicants for admission to the Register, Guidelines and Application Form and supplementary Guidelines for Establishing a Public Fund. This includes an application form.

If you have any queries, please write or contact me on telephone number 06 274 1409 or facsimile number 06 274 1439.

Yours sincerely

Jim Norman
Climate Change and Environmental Liaison Branch

16 September 1993



Mr J Tedder
Hon. Secretary
North Coast Environment Council
Pavans Road
Grassy Head
via STUARTS POINT NSW 2441

Dear Mr Tedder

APPLICATION FOR REGISTER OF ENVIRONMENTAL ORGANISATIONS

I refer to your application, dated 14 July 1993, for admission of the North Coast Environment Council to the Register of Environmental Organisations eligible to receive tax deductible donations under section 78 (1)(a)(cix) of the Income Tax Assessment Act 1936.

I regret that we cannot proceed with your application at this stage as it does not meet all the necessary requirements. In particular some parts of the constitution will need to be amended to make the Council eligible. The following comments are offered:

✓ The public fund has not been properly named. In the Application form, under "Name of Public Fund to which donations will be made", rather than "Public Donations" I suggest "North Coast Environment Council Public Donations Fund". The reason behind this is if your application is approved the name of the fund will appear on the Register and some confusion may arise if the fund is called "Public Donations". In addition while I note the Centre has authorised the establishment of the public fund in its constitution it has not been named. I suggest Subrule 4(10) be expanded to include the name of the fund.

X . The conduit policy adopted in Subrule 5(2a) of the Constitution is not satisfactory. The words "not belonging to this Association" need to be deleted to allay any concerns that preferential donations may be passed to member bodies of the Council.

. In Subrule 40(3)(a), (i) and (j) of the Constitution, substitute "Department of the Environment, Sport and Territories" for "Minister". The Department administers the Register of Environmental Organisations, not the Minister. As such it is the Department that requires all documentation referring to the register.

Surely CCM defines?
Under Subrule 40(3)(c) reference is made to the Council approving disbursements of funds. This usurps the responsibility of the Committee of Management.

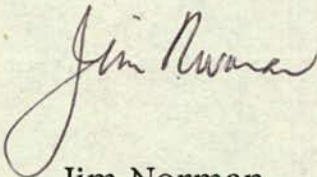
✓ . In relation to Subrule 40(3)(d), you should note that the Department does **not** require an annual financial statement. It does however, as stated in Subrule 40(3)(j) of your constitution, require statistical returns within four months of the end of the financial year.

who defines 'persons of responsibility'?
who why don't others
Your application included a list of office bearers of the organisation who also constitute the management committee of the fund. However, insufficient information has been provided on members to determine whether a majority are 'persons of responsibility' as defined in the Guidelines. It appears that only four of the ten members meet this criterion which would make the Council ineligible for registration at this stage.

. Finally could you advise when the amended constitution was adopted and how.

If you have any further queries please contact Ms Chris Ray on telephone (06) 274 1415.

Yours sincerely



Jim Norman
Climate Change and Environmental Liaison Branch

26 July 1993

ACF

Australian Conservation Foundation A.R.B.N. 007 498 482
340 Gore Street, Fitzroy, Victoria 3065
Phone (03) 416 1166, 416 1455 Fax (03) 416 0767



4691 14
NORTH COAST ENVIRONMENT COUNCIL
C/- J TEDDER
PAVANS ROAD, GRASSY HEAD
VIA STUARTS POINT NSW 2441

Dear Sir/Madam,

As a result of legislation passed in 1992, the Australian Conservation Foundation (ACF) will need to review its policy in relation to preference grants. The legislation which takes effect from 1st July 1993 is aimed at ensuring organisations such as ours do not act as a mere conduit for donations to other institutions, bodies or persons if the donation is to be tax deductible. It also widens the scope for other groups to gain tax deductible status.

Our policy in relation to receipt of donations is shown below.

The new legislation provides for the inclusion of environment groups on to a Register which would give them tax deductible status. I suggest your group/organisation examine the attached information to determine whether you would be eligible for inclusion on the register and therefore be able to offer to your donors the ability to receive a tax deduction for donations of \$2.00 or more made direct to yourselves.

Enclosed is a draft outlining details of the changes to the legislation, including details on the criteria for inclusion in the Environment Register. I also recommend that you obtain a copy of the relevant sections of the Tax Act for review (Sections 78, 78AA and 78AB).

Yours faithfully,

Brian Matthey
Finance Manager

POLICY IN RELATION TO RECEIPT OF DONATIONS

C69:8.4.1 "Council adopts the following policy:

1. The ACF will not act as a mere conduit for the donation of money or property to other environmental organisations.
2. Any allocation of funds or property to other environmental organisations by the ACF will be made in accordance with the established objectives of the Foundation and are not to be influenced by the expressed preference or interest of a particular donor."

**Adopted by Council
21st June, 1993**

Background to the legislation

There are five environmental organisations listed in the existing gift provisions (paragraph 78(1)(a)) that are allowed to receive tax deductible donations. These organisations are:

- the Australian Conservation Foundation Incorporated
- the World Wide Fund for Nature Australia
- various National Park Associations and Conservation Bodies (see below)
- Greening Australia Limited
- Landcare Australia Limited

The National Park Associations and Conservation Bodies referred to above, and as listed in subparagraph 78(1)(a)(lxxiii), are the National Parks Association of New South Wales, the Victorian National Parks Association, the Victoria Conservation Trust, the National Parks Association of Queensland, The Nature Conservation Society of South Australia Incorporated, the National Parks Foundation of South Australia Incorporated, the Western Australian National Parks and Reserves Association Incorporated, the Tasmanian Conservation Trust Incorporated and the National Parks Association of the Australian Capital Territory Incorporated.

Other environmental organisations have had access to tax deductible donations indirectly through some of the above bodies, in particular, the Australian Conservation Foundation Incorporated and the Tasmanian Conservation Trust Incorporated. The Foundation itself is a listed organisation under subparagraph 78(1)(a)(xliv).

Under the proposal a gift fund administered by an environmental organisation that has been approved by the Treasurer and the Environment Minister will be listed on a register known as the Register of Environmental Organisations. Donations of \$2 or more of money or of certain property to a fund listed on the Register will be tax deductible [Subclause xx(x), new subparagraph 78(1)(a)(cviv)]. To be included on the Register, an organisation and its fund need to satisfy certain eligibility criteria [Clause xx, new section 78AB].

The five environmental organisations which are presently listed in paragraph 78(1)(a) will be required to satisfy two new requirements as from the year commencing 1 July 1993 [*Clause xx, new subsection 78(6)*].

The Register is to be administered by the Department of the Arts, Sport, the Environment, and Territories (DASET) [*Clause xx, new subsection 78AB(5)*].

Explanation of proposed amendments

What is the effect of the amendments?

i. Organisations which have separate listing in 78(1)(a)

Paragraph 78(1)(a) of the income tax law operates to allow tax deductible gifts to, among others, five environmental organisations that are presently listed in the gift provisions. Under the proposal, these organisations may seek to be admitted to the Register of Environmental Organisations. If they do not seek admission to the Register and continue to rely on their separate listing for tax deductibility gift status they will be required to satisfy two new requirements as from the year commencing 1 July 1993.

The first requirement is that the organisations must agree to give to the Department of the Arts, Sport, the Environment and Territories, within a reasonable period after the end of the financial year, statistical data about gifts made to the institution during the financial year. The Environment Minister would regard a period of four months after the end of a financial year as a reasonable period.

The second requirement is that these organisations must have a policy of not acting as a mere conduit, or umbrella organisation, for other environmental bodies. In other words, an organisation's policy must state that any allocation of funds or property to other institutions, bodies or persons will be made in accordance with the established objectives of the organisation and not be influenced by the expressed preference or interest of a particular donor to the organisation. Organisations can not act as a mere collection agency for moneys intended by a donor to be transferred onto other preferred institutions, bodies or persons. [*Clause xx, new subsection 78(6)*].

- (e) it must agree to give to the Environment Department, within a reasonable period after the end of each year, statistical data about gifts to its gift fund during the financial year. *[Clause xx, new subparagraph 78AB(2)(e)]* The Environment Minister would regard a period of four months after the end of a financial year as a reasonable period.
- (f) it must agree to comply with any rules made from time to time by the Environment Minister and Treasurer to ensure that gifts to its gift fund are used only to support its environmental purpose or purposes. *[Clause xx, new paragraph 78AB(2)(f)]*
- (g) it must have a policy of not acting as a mere conduit, or umbrella organisation, for other organisations, bodies or persons. *[Clause xx, new subparagraph 78AB(2)(g)]*
- In other words, an organisation's policy must state that any allocation of funds or property to other organisations, bodies or persons will be made in accordance with the established objectives of the organisation and not be influenced by the expressed preference or interest of a particular donor to the organisation. Organisations can not act as a mere collection agency for moneys intended by a donor to be transferred onto other preferred organisations, bodies or persons.
- (h) if the body is a body corporate (other than a statutory authority) or a co-operative society the membership must consist wholly or principally of bodies corporate; or there must be at least 50 members of the body who are natural persons and who are also regarded as financial members and entitled to vote at general meetings *[Clause xx, new paragraph 78AB(2)(h)]*.

New subparagraph 78AB(2)(h)(iii) provides that the Environment Minister may determine that because of special circumstances, a body does not have to meet either of these two criteria. This may happen, for example, where a body is constituted in such a way as to render membership of more than 50 individuals inappropriate or impractical.

What is meant by an "environmental purpose"?

One of the conditions for registration as an environmental organisation is that its principal purpose (or each of its principal purposes) must be an "environmental purpose". Environmental purpose means:

- the protection or enhancement of the environment or a significant aspect of the environment; or
- a purpose relating to providing information, education or carrying on research about the environment or a significant aspect of the environment.

Environment in this context is the **natural** environment and includes all aspects of the natural surroundings of humans. The term **natural** to describe the environment is used here to make a distinction between this type of the environment and other types of the environment, such as the 'built', 'cultural' and 'historic' environments.

The 'natural environment' would exclude, for example, constructions such as the retaining walls of dams; cultivated parks and gardens; zoos and wildlife parks, except those principally carried on for the purpose of species preservation; and heritage properties.

The 'natural environment' and concern for it would include, for example, significant natural areas such as rainforests; wildlife and their habitats; issues affecting the environment such as air and water quality, waste minimisation, soil conservation, and biodiversity; and promotion of ecologically sustainable development principles.

What is a gift fund?

A gift fund is a public fund to which donations of money or property are made. Money from interest on donations, income derived from donated property, and money from the realisation of such property are to be deposited into the fund. The fund needs to be kept separate from other funds. *[Clause XX, paragraph (c) of subsection 78AB(2) which lists the eligibility criteria for registration as an 'environmental organisation']*.

How does a gift fund become eligible to receive tax deductible donations?

To satisfy the eligibility criteria a gift fund needs to:

- (a) be established and maintained for environmental purposes. 'Environmental purpose' is defined in new subsection 78AB(7);
- (b) be administered by a body that has been certified by the Environment Minister to be an environmental organisation *[Clause xx, new subsection 78AB(1)]*;

This certification has to be in writing but it is sufficient that it is by way of letter signed by the Environment Minister stating that a body is eligible for admission to the Register.

- (c) be included by DASET on the Register of Environmental Organisations at the direction of the Treasurer and the Environment Minister *[Clause xx, new subsection 78AB(3)]*. Gifts to the fund will be deductible from the date specified in the direction. A fund cannot be included on the Register retrospectively.

In exercising their discretion whether to give a direction to DASET, the Treasurer and the Environment Minister need to take into account the policies and budgetary priorities of the Australian Government *[Clause xx, new subsection 78AB(4)]*.

The term 'may' in relation to a Minister's discretion in section 78AB means in 'his or her discretion' as provided for in subsection 33(2A) of the *Acts Interpretation Act*.

Can an environmental organisation and its gift fund be removed from the Register?

An environmental organisation and its gift fund may be removed from the Register on the direction of the Treasurer and the Environment Minister [Clause xx, new subsection 78AB(6)]. Whether an organisation and its gift fund is removed is at the discretion of the above Ministers. Gifts made to that fund would cease to be deductible from the date specified in the direction. A fund cannot be removed retrospectively.

Miscellaneous amendments to gift provisions

Subparagraph 78(1)(a)(cvii) amended so "register" is omitted and substituted by "Register of Cultural Organisations" [Clause xx, subclause xx(x)].

Section 78AA amended by omitting "Tourism" from the definitions of "Arts Department" and "Arts Minister" [Clause xx, subclause xx(x)].