

**FEEDBACK ON THE COMMISSION'S DRAFT FINDINGS AND RECOMMENDATIONS RELATING TO  
MOTIVATIONS FOR PHILANTHROPIC GIVING IN AUSTRALIA AND OPPORTUNITIES TO GROW IT  
FURTHER.**

Dear Productivity Commission,

My name is Sam Coggins - I'm an Australian PhD student researching farming practices that maximise the productivity of rice farming and minimize its environmental harms. I care about enjoying my life and care about others enjoying their lives as well. This leads me to do the research I do as well as donate 10% of my income. I invest a lot time and energy ensuring that the money I donate goes to charities that are not only reputable but also cost-effective for benefiting others. However, as you'd be aware, PhD student salaries are not that sizable, so I am conscious my personal donations are not doing much on their own. As a result, I am excited by your work to facilitate more and better giving from more Australians.

I think the report you've put forward is great in many ways. I'm particularly excited by the parts of your report analysing how to facilitate:

1. **Tax deductible status for charities that mitigate suffering of animals.** I think this is great because a lot of animals seem to have a hard time in life and relatively little of our resources go towards supporting them (beyond cats and dogs). I do not like seeing animals squirm in pain and I suspect you and almost all other Australians feel the same. Tax deductible status for preventative animal welfare charities therefore aligns closely with our values, and will facilitate more philanthropic donation from more Australians.
2. **Tax deductible status for charities that mitigate catastrophic risks and human extinction.** This one is a real no brainer to me. Global catastrophes, like nuclear war or pandemics worse than COVID, are just awful for everybody. I certainly do not want to die a premature and painful death and I do not want my friends, family, and others to either. Sadly, I think the risk of such global catastrophes are not far-fetched given the unstable world we live in. For example, Bill Gates, the CEO of OpenAI (creator of ChatGPT), and many other experts recently co-signed a statement that "Mitigating the risk of extinction from AI should be a global priority alongside other societal-scale risks such as pandemics and nuclear war." I am concerned that governments and businesses neglect these catastrophic risks, as seen by our lack of preparedness for COVID-19. Well-directed charities focused on preventing such catastrophes could help fill this gap. We could meaningfully support them – and grow philanthropic giving in Australia by making donations to such charities tax deductible.

I'd like to suggest one important tweak. I note your statement that "Advocacy activities to further a charitable purpose, such as social welfare, would become eligible. This would expand DGR access to a range of charities that are currently ineligible for DGR status, such as those advocating for policies they believe are necessary to avert major global catastrophes, as well as social welfare and human rights organisations." I'm concerned this statement implies that charities focused on mitigating global catastrophes only through 'advocacy' will be eligible for tax deductible status. I hope the final report makes explicit that charities mitigating global catastrophes can do so through other means, such as researching what government policies could most reduce the risk of such catastrophes.

I'm guessing many other improvements will be made to the report and I'm grateful for your efforts in facilitating them.

Kind regards,  
Sam Coggins