

Brief comments received (1 to 199)

No.	Comment
1	<p>Some years ago the Australian film industry was in poor shape and the Government put up a scheme invest \$1 in a film (Aust local) and you got a \$1.50 tax deduction. I believe such an offer would increase donations by a large amount.</p>
2	<p>Hi – thanks for your work around the concept of doubling philanthropy in Australia.</p> <p>Couple quick thoughts – sorry, haven't had time to do much more:</p> <ul style="list-style-type: none"> - Make giving more tax advantageous – Charitable remainder trusts, etc that people can do while alive that gives them tax benefits while living - Allow tax deductions for in-kind donations (like clothing and household goods) - Make charitable giving stories more high profile – through ad campaign, highlighting donors (big and small) so people realise that giving at every level is valued. <p>A great initiative; thank you</p>
3	<p>I worked for 10 years at a not for profit organisation, running lifelong learning classes, courses etc. This organisation is self-funded and relies on its course fees to continue operating. As it is now required to pay GST because its TURNOVER is over \$150,000, it must charge significantly more for its courses. As a result, many of the seniors who use the organisation are pensioners and the courses have become too expensive. This has led to a much lower number of people enrolling and subsequently a much lower pool from which to find volunteers. I'm not sure if the turnover amount has been increased since the GST was introduced by the Howard Govt back in the 1990s but certainly costs have increased massively since that time. The increased cost of attending courses has led to greater isolation for people and maybe an increase in poor health outcomes. Additionally, it is an extra difficulty in administering the GST. I think that it is time that the amount of turnover be significantly increased before NFPs have to pay GST and would be pleased if your enquiry could include this as one of the issues being investigated. Thank You</p>
4	<p>Hi, My name is Jarred, I donate 10% of my income to charity and I care a great deal about donating to charities that have the biggest impact. I'm particularly interested in Effective Altruism and the idea of doing the most good possible with my charitable donations.</p> <p>Whether my donation is tax deductible is a significant factor I consider when choosing where to donate, because it allows me to give more to the causes I care about.</p> <p>The causes that matter most to me are those that work to reduce the risk of human extinction. I'd love to donate money to organisations that are actively working to prevent catastrophic disasters, but unfortunately, the limited availability of DGR status makes it challenging to find such organisations.</p> <p>I think (ICAN) (the International Campaign Against Nuclear Weapons) is a great example of this. ICAN can't accept tax-deductible donations in Australia. This is particularly frustrating, because I believe the risk of nuclear war is vastly underestimated by society, and it's something that we should be doing everything in our power to prevent.</p>

No.	Comment
	<p>In short, I urge the government to consider expanding DGR status to organisations that are working to prevent catastrophic disasters. Doing so would allow me, and many others, to donate more effectively and make a real impact on the world."</p>
5	<p>DGR status is not available to charities working to reduce the risk of catastrophic disasters such as nuclear war or, perhaps more speculatively, existential risks posed by artificial intelligence, which have garnered recent attention in the media. This limits the ability of such organisations to raise funds and employ staff, thereby limiting the amount of work done to reduce these risks, and reducing the number organisations focused on these issues. For example, a recent survey of AI researchers (https://aiimpacts.org/how-bad-a-future-do-ml-researchers-expect/) found that 31% of respondents expect AI to make the world worse, and the median respondent believed it had a 5% chance of extremely bad outcomes like human extinction. This is extremely concerning, and people around the world are coming to realise that these risks are substantial as they interact with advanced AI systems like ChatGPT. Harnessing public concern about these issues will be crucial, and giving DGR status to charities and not-for-profit research institutes working to mitigate these risks is one small step Australia can take to realise potentially huge benefits, both for Australia and the world, up to and including the possibility of preventing human extinction.</p>
6	<p>The need to realign DGR status with the values of today's Australians (2.ii, 3.ii, 5, 6)</p> <p>The way in which DGR-status charities shaping Government policy can make democracy work better for communities (3.i, 5, 6.iii)</p> <p>**Animal welfare should be a DGR class**</p> <p>The most important issue is that DGR status needs to be broadened to what this generation care about - supporting the well-being of animals which in turn also prevents global catastrophes such as pandemics.</p> <p>Many peers in my generation care deeply about the well-being of animals and this concern is widely shared by a growing number of Australians. This is exacerbated as we hurtle towards the next pandemic with our dependence on intensive factory farming and the onset of extreme antibiotic resistance.</p> <p>While the animal charities I support can be 'charities' under the Charities Act, they can't get DGR status under the Tax Act because DGR status is limited to things like the short-term direct care and rehabilitation of lost or mistreated animals. Prevention trumps cure, so why should the law incentivise treatment over prevention?</p> <p>In the Charities Act, it clearly states "Preventing or relieving the suffering of animals". However, 4.1.6 of the Tax Act narrows that down to organisations whose principal activity is "providing short-term direct care to animals lost, mistreated or are without owners". This is obviously unreasonable.</p> <p>Limiting DGR to only 'bandaid solutions' limits the impact of the cause overall.</p> <p>I understand a dramatic expansion of DGR status could have impacts on the tax base so it should be expanded gradually, with prioritisation on the most positive impact per dollar.</p> <p>My friends and family are often cynical about charities and point to 'greenwashing' and how some well-known charities spend large donations on brand-building. Consequently, they're excited to learn about organisations like Animals-Charity-Evaluators because of the evidence-based assessments of the actual impact of charities. The problem is that many people don't know they exist!</p> <p>**Charity evaluators consistently agree that animal welfare is one of the most impactful ways to do good and alleviate suffering on a mass scale.**</p> <p>About 1 Australian decides to go meat-free every 5 minutes. However, the community is currently underserved by charity law, limiting tax-deductible donations and thus impact.</p>

No.	Comment
	<p>Overall, Australian charity regulation has become outdated and DGR status is not aligned with the values of this generation and aren't providing meaningful community support/volunteering opportunities.</p>
7	<p>My goal in life, both through donations and my career, is to create as much sustainable positive change as possible. Consequently, I am conscious the charities that I donate to. My understanding is that there are some important classes of charities that would achieve a significant amount of positive change but are not currently granted the support required to enact this change.</p> <p>As I see it, the most important issue is that DGR status needs to be broadened to include things that young people today care about -specifically reducing global catastrophic risks and supporting the well-being of animals.</p> <p>Covid-19 was a wake up call. There are risks that pose a threat to humanity's existential existence. Covid-19 exposed vulnerabilities in the ability of global economies to unite and take cohesive action. If a more dangerous risk emerged, I believe there could be catastrophic consequences, potentially resulting in the demise of our species and the trillions of humans yet to be born. Because of the scale and likelihood of these risks, I believe organisations responsible for researching and preventing existential threat should be granted DGR status. This would help myself, my peers, and age cohort engage with these organisations and contribute to preventing catastrophes.</p> <p>Similarly, my peers and I care deeply about the welfare of animals. While the animal charities I support can be 'charities' under the Charities Act, they can't get DGR status under the Tax Act. I understand that this is because DGR status is limited to things like the short-term direct care and rehabilitation of lost or mistreated animals. While any animal suffering is a tragedy, it's obvious to me that it would be far more effective to give DGR status to charities that are seeking to prevent animals from needing this kind of direct care in the first place. Everyone knows prevention is better than cure, so why should the law incentivise treatment over prevention?</p> <p>I'm excited by the terms of reference about charity evaluation. It seems like common sense to some charities are capable of doing more good than others, and that they should be thoroughly evaluated to ensure that the most pressing challenges are sufficiently addressed through effective action.</p>
8	<p>All charities (other than basic religious charities) are now subject to AASB124 reporting. The ACNC website lists donations as a potential related party transaction. As a result, related parties who make material donations to a charity will have their names and the amounts of the donations listed in the AIS and accounts of the charity published on the ACNC Register.</p> <p>Many donors prefer to make donations anonymously, for all sorts of valid reasons. Strict compliance with AASB124 in this regard is likely to act as a significant disincentive for a Board member of a charity to make a significant donation to a charity she/he clearly believes in, or as a disincentive for an engaged significant donor to join the Board.</p> <p>The benefit in disclosing significant related party donations is low compared to the disincentive to make such donations. A donation from a related party is unlikely to result in any breach of fiduciary duties which needs to be disclosed or deterred.</p> <p>Accordingly I submit AASB124 should be modified so as to exclude donations from the list of potential related party transactions applicable to charities.</p>
9	<p>I feel like charity law has fallen out of step with what my peers and I care most about, and that my generation doesn't have the same kinds of philanthropic organisations supporting us and our values as older generations do.</p> <p>To achieve goals like growing donations and increasing community engagement, charity laws should build incentive structures that foster organisations that work on the kinds of issues that younger generations of Australians care the most about.</p> <p>I would like to raise with the Inquiry:</p>

No.	Comment
	<ul style="list-style-type: none"> - The need to realign DGR status with the values of today's Australians - Allowing Public Benevolent Institutions to properly support their communities - The maturity of international approaches to charity evaluation - The way in which DGR-status charities shaping Government policy can make democracy work better for communities <p>I have donated to effective charities, and work to support local philanthropic and community groups. I'd like to do more of this over time. I think the changes I recommend in this submission would make it easier for me to be involved, and also help other Australians to donate more and participate more in their communities. The changes could almost dramatically increase the good we achieve through this work.</p>
10	<p>I work for an international NGO that receives philanthropic donations in order to fund government technical support. I run a programme in this organisation where I coach sustainable startups to pitch innovative solutions to government. A pilot has run twice in Victoria with Darebin and Boroondara City Councils and Monash Postgraduates. This is couched as a rapid means to bring built environment expertise and technical support to government as part of decarbonisation. What is sorely needed is a means for Australian philanthropy to support innovative teams to work on site with governments here.</p> <p>This might seem unneeded because Australian governments have good access to information, digitalisation, funding and also follow state- or nation-wide programmes. However, pushing this further requires ambition, evidence and vision. These things are available and our teams pitch them in the language of the participating government needs. Much of the offering is capacity building. But all the promoted tech is open source. All proposals are evidence-based. Teams are professionals.</p> <p>If there were a programme to stimulate support for government trials of sustainable startup innovations we would see governments trial, site and more likely adopt step changes in decarbonisation. Given their broad remit in day to day challenges of governance, and the slow rate of organic progress, it is perhaps not fair to expect governments to leap ahead. Instead there are many sustainability solutions ready for government and these solutions would otherwise struggle in the open market of deep incumbency of high energy, high-waste service- and product- providers.</p> <p>Our approach considers the complex environments that policy is implemented in. We have the experience of supporting built environment reform in other countries and we are experienced with both leaders and followers in decarbonising.</p> <p>Any experience innovators can get on site is of course highly valuable to them because solutions can be further adapted and new solutions become obvious. Learning the processes of change in specific governments is also important and with philanthropic support the programme could site the teams and cover their costs - not relying on participating governments to cover this."</p>
11	<p>With the reporting of related party transactions now required in financial reports from 2023, there may be an untended consequence for some donors, particularly large donors, now unwilling to donate for fear of unwanted attention. While operational transparency is very important for charities, it could conflict with the government's objective of doubling philanthropy by 2030. Unless the source of the giving is from illegal means, then perhaps part of the solution could be cross-checked by the ATO with the charity if the funds have been used for tax purposes.</p>
12	<p>Will you be having regard to the Industry Commission report of 1995? (rec 24 (8.1) and the refusal of the AASB to Implement by 2023.</p> <p>It required a specific set of standards suitable for Community Social Welfare organisations which today I believe means Charities. It designs standards that apply to all not for profits, leading to ambiguity and meaningless onerous rules for charities (philanthropy). I think this should be a clear recommendation from you and you could design or</p>

No.	Comment
	<p>even provide a set of standards. A critical issue I understand there are over 5 million Australians who donate any standards should be clear and simple for the ordinary person to understand not professionals.</p>
13	<p>I'm the founder of Lead Exposure Elimination Project, a charity that works to prevent childhood lead poisoning across Africa and Asia, and has prevented disability in hundreds of thousands of children worldwide. I believe charities are an amazing vector to do good in the world, and was saddened to learn about that narrow scope of DGR status in Australia.</p> <p>I think it is critically important that DGR status be broadened to include causes such as catastrophic risks, which are among the most important problems we have to face today.</p> <p>There is incredibly strong precedent of charities like this being valuable. The only Nobel Peace Prize that has been awarded to an Australian (individual or organization) was awarded to ICAN - the International Campaign to Abolish Nuclear Weapons. Their work has been hugely important for humanity, however, under current rules, new organisations like ICAN would face significantly disadvantage in Australia..</p> <p>This means that it is harder for Australia's top talent to devote themselves to tackling some of our most important problems. It is critically important that this change.</p> <p>And current rules don't just exclude nuclear war as a cause area. Other catastrophic risks that are excluded from DGR status include charities working on issues such as prevention of antimicrobial resistance, which currently kills more people per year than malaria, and charities working on pandemic prevention. This is a huge error. The potential humanitarian value of preventing the next covid cannot be overstated.</p> <p>I know people working on causes like these in other countries - and their charities are among the best in the world. They push humanity forward. However, under current legislation, none of these world defining projects could thrive in Australia.</p> <p>Revising these guidelines to include catastrophic risks such as nuclear war, pandemic prevention, man-made catastrophic risks, and catastrophic natural disasters would be a hugely impactful change, that would allow Australia's best talent to work on these important problems. And more work being done in these areas could have huge benefits for Australia and the world.</p> <p>I think the exclusion of these kinds of catastrophic risk from DGR status hurts our ability to provide a good future for our children. I know, post-COVID, many of my peers are concerned about worse future pandemics. And in the wake of the war in Ukraine, many of us are concerned about the need to address the problem of nuclear war. But DGR regulation hasn't kept up with these causes. It's time we fixed this.</p>
14	<p>Tax deductions could be better targeted at charities that provide more crucial support, and away from traditional philanthropy projects. There's a big difference between funding a new music hall at an elite private school, and providing food relief to the poor. Deductions should be for charitable projects that really matter.</p>
15	<p>Please, in these tough times when people need to see other people being generous and kind and compassionate, make animal rescue sanctuaries 100% tax deductible.</p>
16	<p>Please allow all animal rescue charitable donations to be tax deductible. It would assist these wonderful organisations to raise much-needed funds</p>
17	<p>I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.</p>

No.	Comment
18	My name is Elizabeth Low and I am a supporter of several animal charities including - Farm Animal Rescue, DeathRow Unchained Rescue, Animals Australia and Silver Lining Pet Rescue. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.
19	My name is Julie shearer and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.
20	My name is Katie Scherger and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible
21	Please allow all donations to registered animal charities to be tax deductible. So valuable.
22	My name is Tash Poole and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.
23	I humbly request the laws be changed to include wonderful animal sanctuaries such as Farm Animal Rescue at Dayboro, Queensland, in the deductible gift recipient status. Organisations such as Farm Animal Rescue offer education, advocacy, and compassion. The animals are well cared for and teach all who visit important lessons. I respectfully ask such organisations to receive tax deductible gifts for their contribution to animal welfare and wellbeing. The animals are safer and happier at their sanctuary than adopted out. Without this status? They may not survive and we would be diminished as a society for their loss. Thank you.
24	My name is Walter and I am a supporter of an animal charity. In South Africa my mom was the founder of the Animal Anti Cruelty League (AACL) which I supported as these poor creatures depend on us for love and health. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.
25	I support charities that, along with their adoption programs, offer lifetime care at sanctuary. I'm disappointed by the fact that because they offer lifetime care to compromised animals, they aren't eligible for deductible gift recipient (DGR) status. I strongly believe that all registered animal charities that offer lifelong care should be eligible.
26	My name is Sam Scherger and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.
27	My name is Judith Specht and I am a supporter of several animal charities. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible. I also find it outrageous that religious institutions are deemed tax free entities when they do so little for the general community and keep millions of dollars all to themselves. Animal charities do invaluable work in getting animals off the streets and saving lives. They act for those who really can't help themselves and they should be able to be fully tax deductible to allow them to fundraise further and expand the essential work they do. Imagine how much it would cost you and tax payers if they didn't exist and you had to expand council pounds etc to take in all the homeless animals? It's in your interest as well. Make it happen.

No.	Comment
28	Registered animal charities giving life time care to animals I believe should have DGR status.
29	I would like to see tax deductible donations allowed for organisations caring for animals regardless of whether the animals are available for adoption. This would ensure all animals (especially sanctuaries where animals which need specialist care) are safe and properly looked after. An example of an organisation such as this is Farm Animal Rescue, Dayboro, QLD.
30	<p>My name is Michelle Krueger and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.</p> <p>Thank you.</p>
31	<p>My name is Sue Stewart and I am a supporter of many animal charities in Australia who do invaluable work in rescuing, treating, caring, rehabilitating and giving voice to the animals they support.</p> <p>I highly value the work of all animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals. Without their dedication, commitment and personal sacrifice, countless animals would suffer and create nuisance and cost to our already over-burdened local governments and agencies.</p> <p>I implore the Federal Government to consider making charitable donations to these organisations tax deductible to encourage people to support this essential service and provide animal charities with the financial sustenance they desperately need to continue their work.</p>
32	<p>Registered animal charities should be tax deductible. I do not believe that an animal's availability for adoption should have any bearing on this.</p> <p>What would happen to all the desperate animals in need of help without these wonderful charities.</p> <p>Please support them with the thankless work they do for all precious animals.</p>
33	Please consider making the donations for Farm Animal Rescue charity tax deductible. The work of this charity is essential to raise awareness in regard to farm animals' treatment, as well as educate the public in order to build a healthier and more conscious society in general. It should be tax deductible, just as much as it is for other similar charities. Not having the ability to deduct the tax bill severely impact the work of this organisation in many fronts, and also the changes it can promote in many lives.
34	<p>My donations are for animals and I understand why some institutions are not classified as a charity. For example PETA, Animals Australia as they are classed as animal activist organisations. Fair Enough. My donations to the RSPCA, World Animal Protection are tax deductible. However, I do not understand why Farm Animal Rescue (Queensland) should not be classified as a charity. To me they meet the criteria of helping and caring for farm animals and at times, health issues permitting, allow adoptions.</p> <p>Why is the Australian Conservation Foundation classed as a charity with donations tax deductible, when to my mind they are an activist organisation? A good one I might add, but this doesn't seem to meet the criteria required. Farm Animal Rescue does a wonderful job under very difficult circumstances and should be a registered charity with donations being tax deductible.</p>
35	My name is Tracy Vliek and I am an avid supporter of many animal charities. I value the work of these animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible. Their work is tireless, endless and an immense asset to all the animals that suffer at the hands of humans. If all donations are tax deductible, these organisation can do so much more and continue their great work.

No.	Comment
36	My name is Jamie Amodeo and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.
37	Please consider making all donations to Animal Charities tax deductible. These Charities are doing very compassionate work to help Animals and rely on donations. Please make this change now so more people will be motivated to help innocent Animals. Thank you for your compassion and empathy
38	<p>Good morning,</p> <p>I applaud the target of doubling Australians' charitable giving by 2030.</p> <p>I wish to highlight the overly stringent criteria charities need to adhere to. I understand that even the Nobel Peace Prize-winning International Campaign to Abolish Nuclear Weapons cannot get tax-deductible status. Also, animal-welfare charities campaigning for better conditions on farms, also often cannot be tax-deductible; various climate change campaign groups.</p> <p>Thank you for considering these important issues.</p>
39	<p>I support many animal charities.</p> <p>The work of these amazingly selfless people who rescue, rehabilitate and care for unwanted and vulnerable animals is immeasurable and noble.</p> <p>I believe contributions to registered animal charities should definitely be tax-deductible.</p> <p>This will encourage greater support for those compassionate humans and the little souls they are helping. Thank you.</p>
40	My name is Pauline O'Donnell and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating, and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.
41	My name is Lulu Balbi-Atkinson and I am a supporter of multiple animal charities. I hugely value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible, regardless of whether those animals are adoptable or not.
42	Thank you for the opportunity to comment on motives for philanthropy. I give a large portion of my earnings to animal charities and upon my death all of my estate is willed to animal charities. I do this because they have no voice and cannot speak for themselves. We humans are the dominant species therefore we must help them to improve their lives. Almost all of their suffering is caused by us; they are made homeless due to us clearing the land, and they suffer enormous pain caused by recreational shooters and line fishers, and being hit by cars. Our farm animals suffer terrible cruelty in prolonged deaths in slaughterhouses. So many people including politicians just don't care. Although many people are suffering, they can speak up for themselves. But animals cannot. I believe donations to all animal charities should be taxed deductible and this would motivate more people to donate to them. Thank you for your time and consideration of this.
43	My name is Des Reid and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.

No.	Comment
44	My name is Rowena Travi and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.
45	WE SUPPORT FARM ANIMAL RESCUE!
46	My name is Soo Balbi and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.
47	<p>I am an animal lover and feel the issue of animal welfare is extremely important. I recently discovered that a couple of the animals charities that I love to financially support when I can cannot offer tax deductible contributions. One such charity is Farm Animal Rescue (FAR) at Dayboro in QLD. I cannot understand why and believe this should be changed. They are a wonderful animal charity that looks after farmed animals that have been rescued after being abandoned or mistreated. They have many animals in their care and a lot of them are available for adoption. Some however, are not able to be rehomed so they live permanently at FAR. This doesn't change the fact that they are an animal charity and should be entitled to have their donations be tax deductible. This would encourage more donations for them and help look after the animals in their care. There are also other organisations such as Animals Australia who are not entitled to be tax deductible. While they do not have animals in their direct care they do so much in animal advocacy, welfare, education and investigations. They are integral to animal welfare here in Australia and donors should be able to lodge their donations on their tax return. These are 2 of the amazing animal charities out there that have animal welfare as their number one priority. Please change things to help these organisations and many more like them who are so important for animals and animal lovers.</p>
48	My name is Christine Gillen and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.
49	<p>They can't speak for themselves, but the animals need us more than ever.</p> <p>They come from all walks of life, some abandoned and neglected, others abused and in need of urgent medical attention.</p> <p>Our charity, Farm Animal Rescue, is doing everything we can to provide a safe and happy home for these animals.</p> <p>But we need your help. Unfortunately, Australian law currently does not allow us to offer tax-deductible donations, which means we are limited in our ability to raise funds to care for these animals.</p> <p>These rules set by the Australian Taxation Office state that an animal charity can only offer tax-deductible donations if every single animal at the shelter is offered for adoption, no matter how significant their medical needs are.</p> <p>We do not adopt animals out when they need the specialist care and support that only we can provide. And this means our donations are not tax-deductible.</p> <p>But there is hope. The Australian Government is reviewing these philanthropy rules, and we have one chance to get the laws changed.</p> <p>Please go to our profile and click on the link to access the Philanthropy Review submission page. With just a short submission using the following text as a guide, you can help all organisations that care for rescued animals be given the ability to offer tax-deductible donations, regardless of their adoption figures.</p> <p>My name is xxxxxxxx and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.</p>

No.	Comment
	<p>You can view our full submission to the review here.</p> <p>Together, we can make a difference. Your support can help us provide the care and love these animals need to live happy and healthy lives.</p> <p>Please take the time to help animals and the charities that care for them. Thank you.</p>
50	<p>My name is Susan Cox and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.</p>
51	<p>My name is Erika and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.</p>
52	<p>My name is Allie Ford and I am a supporter of multiple animal charities across Australia. I value the work these charities, and their volunteers, do in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities, including sanctuaries, rescues and rehabilitation centres, should be tax-deductible.</p>
53	<p>My main motivation for donating to charity is that I want to do as much good as I can. Because of that motivation, I care about which charities have the most impact. When I know the charity I'm giving to is highly effective and endorsed by organisations I trust, it gives me the confidence to donate more.</p> <p>I think government policies that focus on impact and increase confidence that impact is being achieved are the key to achieving the goals of this inquiry.</p> <p>Animal welfare and global catastrophic risk reduction should be DGR classes</p> <p>In my view, expanding the scope of DGR status is crucial, particularly to encompass the issues that concern young people today, such as reducing global catastrophic risks and supporting animal welfare. I am eager to engage with my community on these issues, but current community organizations mainly focus on local volunteer firefighting, which is not a fit for my skills and interests. If organizations working on reducing catastrophic disaster risks had DGR status, it would be easier for me to connect with my peers and volunteer to make a difference. I have noticed that many of my peers are worried about future pandemics and the risk of a nuclear war, but DGR regulation has not kept up with these modern concerns.</p> <p>Similarly, animal welfare is a pressing issue for me and my peers. While some animal charities qualify as charities under the Charities Act, they are not eligible for DGR status under the Tax Act. This is because DGR status is limited to short-term direct care and rehabilitation of lost or mistreated animals. However, I believe that prevention is more effective than cure, and DGR status should be given to charities that focus on preventing animals from needing direct care in the first place. Excluding these causes from DGR status hinders our ability to make a positive impact, despite being recognized as high-impact by sophisticated charity evaluators and allowed to accept tax-deductible donations globally.</p> <p>If the government wants to encourage charitable donations and foster social connections, it should broaden the scope of DGR status to include these high-impact cause areas that today's Australians care deeply about.</p>
54	<p>My name is Rachel Cassidy and I am a supporter several animal charities. These organisations provide the vital service of rescuing, rehabilitating and providing lifetime care to compromised animals and for acting as an official mediator to stand between a concerned community member and an animal in need. If these organisations were not available, community members would have no-one to turn to for assistance or advice to help a compromised animal. The Government provides no funding for these</p>

No.	Comment
	<p>organisations so they must rely on private donations for all their ongoing expenses. I greatly value the work of animal charities and I believe that all contributions to registered animal charities should be tax-deductible.</p>
55	<p>We need more anonymous ways of giving. Many people prefer to keep it quiet, plus you don't want them hounding you afterwards, or risking your privacy being breached. One example is when names became required to post parcels, that made it harder to give. Even moreso, giving internationally is virtually impossible without revealing your identity. A way of doing that, without compromising security, would be good (eg the gift may have to be inspected, but your name is not given to the charity, possibly recorded locally, but never given to the charity)? Another example is easing restrictions on posting cash through the mail.</p>
56	<p>I am writing in support of Treasurer Chalmers' proposal to increase the amount and effectiveness of charitable giving in Australia. To maximize the impact of future philanthropic giving, it will be important for the Commission to enable donors to compare charities based on their evidence of effectiveness and help them identify which charities' activities have been found to be effective in rigorous, preferably randomized, evaluations.</p> <p>I say this based on nearly 20 years of experience reviewing the evidence supporting social interventions (i.e., programs and practices). I was involved in this work first as the Vice President of the Coalition for Evidence-Based Policy and later as the Vice President of Evidence-Based Policy at Arnold Ventures, a U.S. philanthropic organization. In those roles, I and my colleagues systematically reviewed findings from randomized evaluations of hundreds of interventions across social policy with the goal of identifying those shown to produce sizable, sustained impacts on important outcomes (e.g., child abuse/neglect, workforce earnings, teen pregnancies). We then profiled the most effective interventions on our Social Programs that Work website (www.evidencebasedprograms.org), which is widely cited by governmental and non-governmental entities as a high-quality resource for identifying effective interventions and organizations.</p> <p>Now, as an independent consultant, one of my clients is Blueprints for Healthy Youth Development (www.blueprintsprograms.org), another influential U.S.-based organization with its own review process to identify programs for youth (ages 0-25) shown in rigorous impact evaluations to produce meaningful impacts on participants' lives.</p> <p>The careful review efforts that underpin Social Programs that Work and Blueprints for Healthy Youth Development require staff with deep expertise in evaluation methods and the reviews can be intensive. However, this work is certainly doable and critically important for maximizing the impact of charitable giving. That is because most social programs unfortunately are found not to produce the hoped-for-effects when rigorously evaluated. Although programs that produce sizable effects on important life outcomes exist, they tend to be the exception—a pattern that occurs not just in social policy but in other fields where rigorous evaluations are conducted such as medicine and business.</p> <p>This pattern should not surprise us since solving persistent social problems will inevitably be difficult and many approaches we try will not work. However, it also underscores the need to systematically and rigorously evaluate different strategies and approaches for addressing these problems, and then widely share the success stories so that they can be scaled up and more people can benefit from them. Focusing philanthropic funds on interventions rigorously demonstrated to work will maximize the chances that charitable donations translate into meaningful improvements in people's lives.</p>
57	<p>Philanthropy is not limited to registered charities and should include the philanthropic activities of all Not-for-profit organizations. The Productivity Commission's 2010 report Contribution of the Not-for-profit Sector Report details the philanthropic contribution of the sector and made many recommendations about how the sector can be better regulated and recognized for its contribution to Australian society. It is important that this Inquiry makes findings and recommendations that include the wider NFP sector so as to promote and expand philanthropic activity in Australia.</p>

No.	Comment
58	<p>My name is Marianne Carollo and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.</p>
59	<p>My name is Michael Fox and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.</p>
60	<p>Philanthropic giving is not restricted to charities. Organizations in the (Not-for-profit) NFP sector receive many more gifts of time and money than do charities. Most NFPs in Australia are permitted to solicit donations and other forms of philanthropic gifts under State fundraising laws without having to register as charities with the ACNC.</p> <p>Surveys indicate that in 2006, 59,000 economically significant NFPs enjoyed in the order of \$15 billion in volunteer hours compared to the \$3.85 billion in tax-deductible gifts received by charities in 2020. I submit that the focus in recent years on the regulation of charities and their philanthropic gifts has tended to delay consideration of the much larger and more complex issues associated with measuring philanthropic transactions in the wider NFP sector and introducing national regulation of the NFP sector.</p> <p>There is hear-say evidence that a growing number of small to medium-sized NFPs are choosing not to register as charities, despite likely being eligible and despite being active public fundraising organizations, in order to avoid the more onerous and complex Commonwealth regulatory environment for charities. Known examples include some cultural organizations, ex-service organizations and community sheds.</p> <p>Examples of NFP philanthropy:</p> <p>Example A.</p> <p>In an all-volunteer computer association, one of the members agrees to pay a group annual subscription for Microsoft Office software at \$490 per annum. The donor would get to be one of the 10 licensed users but would pay for 9 other users.</p> <p>Example B.</p> <p>A member of a local Men's Shed donated his small trailer, estimated to be worth \$450 to his Shed rather than trading it in.</p> <p>Example C.</p> <p>A local Genealogical Society received a \$10,000 bequest from a member of the public who, before she had died, had been assisted by the Society in being reunited with a sister she had not previously known.</p> <p>I submit that this inquiry should include the recommendations of the PC Productivity Commission. (2010, February 11). Research report "Contribution of the Not-for-Profit Sector in the findings of this inquiry.</p>
61	<p>Dear Commissioners,</p> <p>I write to you with a pressing concern regarding charity law in Australia, specifically the limitations surrounding Deductible Gift Recipient (DGR) status.</p> <p>Australia's current policies hinder organisations working to reduce global catastrophic risks-such as nuclear war, pandemics, and severe natural disasters-in receiving tax-deductible donations. Currently, such organisations face red tape that prevents them from reaching their full effectiveness. I therefore support the Commission recommending to expand DGR status to include a greater range of high impact cause areas that better align with the values of modern Australians (2.ii, 3.ii, 5, 6).</p>

No.	Comment
	<p>Global risks are an increasingly pressing problem. For example, some experts think the yearly chance of a nuclear war could be as high as 1% - frighteningly plausible given the situation in Ukraine. If we and our children are to live long and flourishing lives, a 1% yearly chance of a nuclear war that could kill billions is a totally unacceptable level of risk. Therefore, we must act immediately to support the efforts of organisations working to reduce this risk.</p> <p>My generation and our communities are eager to contribute to reducing catastrophic risks. However, the current limitations of DGR classification makes it difficult for us to do so.</p> <p>Organisations such as the International Campaign to Abolish Nuclear Weapons (ICAN) and the Alliance to Feed the Earth in Disasters (ALLFED) are striving to mitigate the risk of nuclear conflict and other global catastrophes. Despite receiving international recognition and support, these groups remain unable to accept tax-deductible donations in Australia due to the current scope of our DGR policies.</p> <p>The present DGR classifications permit 'defence charities' (Tax Act 5.1.2 and 5.1.3) to receive tax-deductible donations for the repair of war memorials and the recreation of armed forces. Meanwhile, organisations focused on preventing nuclear war and addressing other global risks are left unsupported.</p> <p>It is clear that Australian charity regulation is now outdated. Existing charities with DGR status constitute the majority of the sector, but there are still many efforts that fall outside the scope of the current DGR. This limits the incentive to create new charities that tackle the largest problems facing Humanity.</p> <p>I strongly urge the Commission to recommend expanding the DGR classification to include organisations working to reduce global catastrophic risks. This amendment would empower those groups to make a meaningful difference not only for Australia but for the entire world.</p> <p>Sincerely, Christian Pearson</p>
62	<p>We offer the following example demonstrating the importance and value of philanthropic funding in supporting Australian research.</p> <p>Research At Scale</p> <p>The Teachers and Teaching Research Centre (TTRC) at the University of Newcastle has been the beneficiary of a \$17.2M philanthropic donation from the Paul Ramsay Foundation (PRF) (2018-2023). The five-year program of research 'Building Capacity for Quality Teaching in Australian Schools' enabled four RCTs on the effects of Quality Teaching Rounds professional development on teachers and students and produced a body of evidence that is rare on the global stage.</p> <p>Traditional funding streams for education research, such as ARC grant programs, provide limited funding over short time frames, with few follow-up grants. Recent ARC data (2020) shows only 4.2% of applications funded in the field of education and a median grant of \$425,000 (ARC Grants Dataset, 2022). Philanthropic funding of the type provided by PRF offers an alternative to stop-start, small scale research.</p> <p>The large scale, patient PRF funding created substantial economies of scale resulting in savings of approximately \$3M. Had each sub-project been funded separately, the total cost of the research program would have been approximately \$16.2M rather than the \$13.1M expended. This allowed the TTRC to appoint skilled academic and professional staff in more secure positions than is common in research centres, retaining corporate knowledge and avoiding wastage associated with securing multiple funding sources.</p> <p>Increasingly, education policy makers are seeking evidence of impact from rigorous experimental research, such as RCTs, prior to investing in school improvement initiatives. Without the type of substantial multi-year funding provided by PRF, however, Australian education researchers are hampered in carrying out programs of</p>

No.	Comment
	<p>research that can effectively inform policy and practice. In this context, substantial investment by philanthropic organisations, in addition to government funding programs, is critical for building rigorous, comprehensive programs of research.</p> <p>Sustaining the Impact</p> <p>A significant issue with applied research initiatives is that when the funding concludes, the research and associated intervention stalls until new sources of funding are secured. Philanthropists' interest in social return on investment provides a rare source of support for business models focused on sustainable social good. The PRF investment supported the establishment in 2020 of a not-for-profit social enterprise, the Quality Teaching (QT) Academy, which is a unique example of research translation and commercialisation in the social sciences. Philanthropy provides an ideal source of funding for the establishment phase of social enterprises, helping them bridge the commercialisation 'valley of death', allowing the societal benefits of research to continue beyond the limitations of the traditional funding cycle.</p>
63	<p>Expanding DGR status to the high impact cause areas that align with the values of modern Australians (2.ii, 3.ii, 5, 6)</p> <p>Animal Welfare as a whole should be a DGR class, not just short-term direct care of animals (Information request 4)</p> <p>I work full time and donate half of my income each year because I want to do the most good that I can. In assessing the potential good that could be achieved by working on different causes, charity impact evaluation consistently agrees that animal welfare is one of the most impactful ways to do good.</p> <p>However, the ability of animal welfare organisations to grow within Australia has been significantly limited by current DGR classes and definitions. As a result, I and many others in my generation resort to donating money to more effective animal welfare organisations outside of Australia, such as Faunalytics which is dedicated to data-driven and long-term widespread reduction of animal suffering, rather than us having a reasonable option to support the growth of equivalent organisations within Australia. Lack of DGR status stifles their ability to scale not just in the form of missing tax deductibility incentivisation, but also in the form of being excluded from large scale employer workplace giving payroll donation programs as a result.</p> <p>I think the phrasing of the charitable purpose regarding animals in the Charities Act makes sense and is clear: 'Preventing or relieving the suffering of animals'. However, the way that 4.1.6 of the Tax Act narrows that down to organisations whose principal activity is 'providing short-term direct care to animals (but not only native wildlife) that have been lost, mistreated or are without owners' or 'rehabilitating orphaned, sick or injured animals (but not only native wildlife) that have been lost, mistreated or are without owners' is unreasonable.</p> <p>Overseas organisations are outcompeting Australian organisations in attracting donations both within and outside of their country, and are able to demonstrate clear impacts and successes. Effective animal welfare organisations which are focused on reducing the suffering of animals long-term need to be able to grow within Australia. I want to feel proud of Australia's animal welfare accomplishments."</p>
64	<p>Ref IR 3, role of government, the highest priority for good policy development should be an end to attacks by government on charities. It is absolutely disgraceful for ministers to threaten the DGR status of charities to try and stop the Salvo's or St Vinnies speaking on social justice issues (for example). The expertise of major charities should be valued.</p> <p>Ref IR 5, other tax reforms, I would like to see tax concessions for volunteering-related expenses investigated (as for work-related expenses). Another facet of increasing professional requirements for charities and volunteer organisations, alongside accounting, admin and WHS standards, is professional training and accreditation standards for volunteers. Maintaining accreditation in some areas is increasingly expensive. For example, as a Scout ski instructor, I currently hold a senior first aid qualification, but I</p>

No.	Comment
	<p>am supposed to be gaining a wilderness first aid qualification for incoming standards -- normally a thousand-dollar week-long course. Even just helping coach junior sport, you are now widely expected to have training, accreditation and specialist equipment. The additional effort and expense is a significant disincentive to volunteering, that tax concessions might help.</p>
65	<p>I am concerned about animal welfare, including in our agricultural sector. I know, both from public polling and from interactions with my friends, family and community, that this concern is widely shared by Australians and only growing.</p> <p>I think the phrasing of the charitable purpose regarding animals in the Charities Act makes sense. 'Preventing or relieving the suffering of animals' is a clear and laudable concept. However, the way that 4.1.6 of the Tax Act narrows that down to organisations whose principal activity is 'providing short-term direct care to animals (but not only native wildlife) that have been lost, mistreated or are without owners' or 'rehabilitating orphaned, sick or injured animals (but not only native wildlife) that have been lost, mistreated or are without owners' is obviously unreasonable.</p> <p>The more impactful way to help animals is a holistic approach that seeks to prevent cruelty from occurring, pursues sensible regulation about how society at large treats animals, and also provides direct care to animals that fall through the cracks. Complex problems have complex solutions. Limiting DGR - a significant boost to the efficacy of charities who can access it - to only 'bandaid solutions' limits the impact of the cause overall.</p> <p>I sympathise with concerns that a dramatic expansion of DGR status could have impacts on the tax base. I think, if DGR is going to be expanded gradually, prioritisation should be based on where the most positive impact can be achieved per dollar, and with a view to aligning DGR status with the values of modern Australians.</p> <p>Charity evaluators, in their work assessing the potential good that could be achieved by working on different causes, consistently agree that animal welfare is one of the most impactful ways to do good. The vast majority of Australians believe that farmed animals should be able to exhibit natural behaviours denied by the dominant system of intensive rearing, and the vast majority also believe that farmed animals should have the same legal protections as companion animals. Despite how widespread this view is, the community is currently underserved by charity law. This limits the extent to which we can make tax-deductible donations and limits the positive impact we can achieve through our donations.</p>
66	<p>Animal sanctuaries rescuing farm animals who are established not for profit organisations and/or registered charities should also be eligible for DGR status regardless of their ability to rehome the animals that they have taken into care. These organisations assist both animals and people who are no longer able to care for their animals. They do this at great cost and rely on fundraising through donations to continue this care. The demand on these rescue organisations who are predominantly volunteer run is growing constantly. We need to encourage more rescue sanctuaries everywhere not lose them as a result of lack of donations. Attaining DGR status is imperative to all animal rescue sanctuaries both large and small.</p>
67	<p>Animal sanctuaries rescuing farm animals who are established not for profit organisations and/or registered charities should also be eligible for DGR status regardless of their ability to rehome the animals that they have taken into care. These organisations assist both animals and people who are no longer able to care for their animals. They do this at great cost and rely on fundraising through donations to continue this care. The demand on these rescue organisations who are predominantly volunteer run is growing constantly. We need to encourage more rescue sanctuaries everywhere not lose them as a result of lack of donations. Attaining DGR status is imperative to all animal rescue sanctuaries both large and small.</p> <p>Thank you.</p>

No.	Comment
68	My name is Wendy Hart and I am a supporter of an animal charity. I value the work of animal charities in rescuing, rehabilitating and providing lifetime care to compromised animals, and I believe that all contributions to registered animal charities should be tax-deductible.
69	It is inevitable that this inquiry will result in a recommendation for a single national approach like every inquiry before it. The Commonwealth should just request a referral of power from the States in relation to the regulation of fundraising. States have already deferred to the ACNC for determination of financial reporting requirements and fundraising authorisations. If the ACNC determines who conducts fundraising and how fundraising activities are reported on, shouldn't it be ultimately responsible for the regulation of fundraising as well? A true single national approach will only ever be achieved through detailed development of template legislation by states and territories (over many years) or through a single Commonwealth regulator under a single Commonwealth Act in a much shorter timeframe. Or under an amended ACL using existing multi-regulator model.
70	If you have not previously received philanthropic funding, or are known in the philanthropic circles, you are less likely to receive grants. Since COVID, we have noticed an increase in philanthropic funding being targeted at organisations, rather than open tender. In addition, most funding grants go to direct service delivery, are time limited and prescriptive. This is ok in some instances, however for peak bodies serving and advocating for communities, this narrows the opportunities for funding. For National Trusts, where there may be Aboriginal identified grant opportunities, it appears that remote communities are favoured. This does not directly relate to the proportionate need of investment to Aboriginal communities. i.e. Victoria is not considered remote, however the need for investment may be greater.
71	I run a charity since 2016. As a very small NGO, competing for grants and tenders with large organisations is difficult because they have staff members dedicated to writing grant applications. In a small NGO with only volunteers, competing with a funded NGO is hard. We suggest that charities should be allowed to apply for specific government grants to compete with a smaller subset of the NGO and not the entire 56000+ charities.
72	We continue to see a decline in the participation rates across all levels of income. There is plenty of anecdotal evidence that a major contributor is the intrusive and expensive approach to fundraising. (This has been noted in the focus group verbatims from Philanthropy Australia 2016 report, but look at comments on CHOICE's forum or Reddit.) It is wildly inefficient to pay people to collect money for a single charity face-to-face. Other marketing tactics are also very costly. While the charities may believe they receive a positive return-on-investment at the campaign level, they are not able to measure if they drive true net incremental dollars into the system. This results in over-spending on fundraising across all charities, with many spending 20-50% of their budgets on this. The public understands this and these highly-visible efforts raise the ire of many, resulting in some to stop donating altogether. Sadly, there is a race-to-the-bottom dynamic here between charities, as well as a "reverse halo effect" from reputational damage to the whole system. Both of these are fundamentally economic problems (tragedy of the commons and negative externalities) and would benefit from economic thinking around incentives, information and coordination. I would like the inquiry to turn its attention to analysing these issues and proposing reforms to reverse the decline in participation.
73	I am a 'philanthrocrat' with over 20 years experience working in both the Not for Profit sector seeking donations and in the private sector advising and supporting the operations of private ancillary funds and donor advised funds in public ancillary funds. I would argue a barrier to donors giving more is the lack of professional recognition and accreditation for philanthropic advisers of all types. Unlike my colleagues in financial services, my extensive experience working within organisations to design high impact programs for social good has no way to be accredited or recognised for my own career progression or to provide surety to my clients that my advice is robust and based on best practice and extensive experience. As structured giving and strategic philanthropy is increasingly of interest to donors with significant means to give, the

No.	Comment
	workforce to support this professionally and with evidence needs to be created. Attracting skilled individuals and motivating their retention in this sector is also a growing problem for not for profits seeking philanthropic funding and donors seeking advice.
74	Fairer Future's submission said "The education of the population in general is more likely to be reduced by private schooling. It achieves no better results when correction is made for socio-economic status, and removing privileged students from the public system has significant detrimental effects on the students in the latter. It is hard to see how "advancing education" for the nation is achieved with donations to private schools especially when in some cases they seem to have been used simply to add to privileges. At the very least donations should be restricted to purposes that genuinely contribute to education in general or to assist the underprivileged, for example as bursaries." The Charities and Trustee Investment (Scotland) Act 2005 test for a body to register as a charity in Scotland is: the purposes of the body must be exclusively charitable; and the body must provide public benefit, either in Scotland or elsewhere. Scottish private schools meet the first criterion on the basis that they advance education. However, because access to their services is restricted to those who can afford them, they must show that, on balance, they did provide public benefit. They can do this by means-tested fee remissions and bursaries, and widening access to school facilities such as playing fields to community groups and others. Scotland seems likely to tighten further the charitable status of private schools. The Commission should at least recommend the current Scottish requirements for private schools in Australia. Better still it should recommend consideration of further measures Scotland is contemplating.
75	thank you for an opportunity to make brief comment. The Commission's Terms of Reference include finding opportunities to increase philanthropy by "enhancing the effectiveness and efficiency of the use of donations". Paul Gomberg says that philanthropy is associated with "our duty to rescue". He then describes this ethical duty as a "fallacy" insofar as by discharging that duty the philanthropist "short circuits political discussion of large scale causes." Paul Gomberg "The Fallacy of Philanthropy" in Canadian Journal of Philosophy Vol. 32, No. 1 (Mar., 2002), pp. 29-65 An example drawn from the paper The Poisoned Chalice The Australia Institute (1998) is the Howard Government's political success in negotiating an 8% increase in Australia's emissions at Kyoto when philanthropists (including on the ground landcare volunteers) are busy planting trees ostensibly to control emissions. Speaking personally, a philanthropist in such a circumstance might feel just a little bit used and manipulated and that their efforts are to no avail ie ineffective. Why bother when government undermines one's every effort?
76	Dear Alex There seems a poor intellectual basis for the DGR report. First, there is no such thing as the "Australian Government" - there are Federal, State, local and semi-government authorities. Second, governments are only ONE means of achieving social goals. Since government (of all stripes) don't pay tax. competitive neutrality requires that income flowing to non-government bodies serving social goals (aka charities) should not be taxed. Hence all charities should be exempt and have deductible gift status. Third, the Stanley Surrey tax expenditure concept has to be based on a normative income tax system. As a matter of tax design, tax should be imposed on the recipient of the income, not necessarily the original earner. Tax deductions for income transfers should be freely allowed and the income assessed to the recipient. If that recipient is a charity, it should be exempt. Treasury does not seem to understand much about the history of tax theory or the history of economic thought. They seem to know now even less than when I worked there in the 80s. Kind regards Terry Dwyer
77	I write to comment on this principle and subsequent recommendation in this draft report: "direct donations toward charitable activities that are likely to provide the greatest net benefits to the final beneficiaries of the goods and services and the community as a whole." & "Religious organisations play an important role in many people's lives and communities across Australia. However, the Commission does not see a case for additional government support for the practice of religion through the DGR system, based on the first principle above." This recommendation seems to not understand the role of religious education in State-run schools, namely that withdrawing the opportunity for this to continue would lessen students' opportunities for: a. HOPE - our current National Curriculum is bereft of substantive reflection on the 'search for meaning' as human

No.	Comment
	<p>beings. Philosophy and ideology may look to outline parameters for truth. But the search for hope as human beings is essentially religious. To deprive this option in State run schools is to deprive those students and families the opportunity to explore meaning and hope at the deepest levels of humanity. Even notable atheistic philosophers such as Thomas Nagel and now Richard Dawkins have admitted self-consciousness is beyond their materialistic assumptions - but that Christian philosophers such as Alvin Plantinga have an internally coherent system of thought. Such coherence is necessary for any cogent exploration of hope. b. HERITAGE - with particular reference to the Judeo-Christian heritage within our nation, withdrawing opportunity for religious instruction in State run schools risks feeding the loss of understanding of the heritage that is founded in this source. This has been described not just by people of the Christian faith, but those who are interested in the development of our core concept of individuality (e.g Larry Siedentop) and universal respect (e.g. Tom Holland). Again, the National Curriculum is sorely silent on such constructive impacts of religion in Australia, and religious education provides an invitation for such exploration; and c. HEALTH - repeated studies in community development since at least the 1980's have noted the generally constructive impact of faith-based groups within community. This impact is one of the most regularly noted, and ignored, aspects of life within Western society. As such, religious education in State-run schools directly supports the goal of the DGR system as noted above. Dr Horwitz has recently confirmed this (again) with reference to school success ("God, Grades and Graduations"). If this review wants to ignore this well researched aspect of our Western heritage, it needs to explicitly state the basic assumptions and research that supports their point of view. Might it otherwise be said to be conducting religious discrimination within the DGR system? I am happy to supply more information if that would be helpful. Sincerely, Stephen J Fyson</p>
78	<p>First, thank you to Alex Robson, Julie Abramson and Krystian Seibert for this massive and very valuable undertaking. Having read the Draft Report Overview, I was left with the impression that it focuses largely on facilitating giving (which is very important), but concentrates considerably less on creating a fundamental culture shift towards the importance of giving. With only 47% of tax-deductible donations coming from people with taxable income over \$122,100 and 17% coming from people with taxable income over \$1 million (pg. 12 of the PC draft report overview), awareness building about the importance of giving, in addition to the ways people can give, appears to be an essential factor that needs to be addressed. Given this, exploring a national campaign (I believe Philanthropy Australia, among others, recommends this) does make a lot of sense. The commission's reluctance to support this given the absence of evidence supporting the success of other giving campaigns is understandable. But rather than dismissing the idea entirely, would it be worthwhile to consider trialing a campaign in some test markets? This is a common tactic in the marketing world. Getting the messaging right will be the trick, so testing variations of the campaign may be worthwhile after conducting market research on what kind of messaging, via which communication channels, will likely resonate with, and penetrate, the public. Many thanks for your consideration. I hope this is helpful.</p>
79	<p>The Commission's report is logically and, at points, fatally flawed. The Government wants to double domestic philanthropy within 6 years, international evidence proves that people of faith are ~25% more generous with their philanthropic time and dollars than their 'irreligious' peers and yet the only recommended removals of DGR status target faith education in public schools (RIGS funds) and school building funds (utilised primarily by faith-based schools). I cannot understand why the Commission recommends proactively sidelining the most generous segment of Australian society. These two recommendations, if enacted, will hamstring the Government's stated objective of doubling philanthropy by 2030. Some other recommendations in the report are most sensible, but these two smack of anti-faith ideology dressed up as tax policy, and Australia can ill-afford to drive faith education underground into unregulated environments that seem to most often serve only to radicalise young Australians. Do not remove DGR status from RIGS and school building funds, as doing so will weaken the fabric of Australian society at multiple levels (as observed above).</p>
80	<p>Discrimination towards faith based schools, the way that Australia has grown so well but under threat now, the great freedom we have had that other countries didn't, is being pushed aside stealthily/politically. We WERE once the lucky country, seems to be that it's now being pushed into a communistic aura.</p>

No.	Comment
81	<p>Having volunteered, as well as having been employed as an SRE teacher I know first-hand just how helpful the DGR status for SRE is. I make a fortnightly donation and in part, DGR influences how I donate. Knowing that I can stretch my giving encourages me to be able to donate a little extra. I am also aware that for some donors the DGR status afforded to SRE is what encourages them to commit to giving. If we value high-quality SRE outcomes and resources we mustn't take DGR away. Such a move I believe will only contribute to a societal view that government institutions do not truly support religious institutions and and practices. Actions speak louder than words. Please therefore do not remove the DGR status for those organisations supporting SRE.</p>
82	<p>It concerns me that the commission is seeking to remove DGR status for religious initiatives, including Special Religious Education within Government Schools. SRE teachers form the largest weekly volunteer labour force in Australia (what a great example and model to others!) and our own Government has stated that they wish to double the giving of financial donations and people volunteering in Australia by 2030. Arthur Brooks of the American Enterprise Institute found that religious people were 25 percent more likely than their secular counterparts to donate money and 23 percent more likely to volunteer time. DGR status shows religious communities that they are valued and recognised. The removal of the DGR status will impact the production of world class curriculum for SRE teachers and impact giving to low cost religious schools who utilise the giving for buildings. Demand for faith based schools has increased in the last years and allow for the Government to utilise money more efficiently in the public system. If faith based schools were to lose DGR status there will be a negative impact that may result in government schools requiring more funds as faith based schools may be forced to close. I teach SRE in 2 high schools and 1 primary school and can see the value and need for SRE in our Government schools. SRE provides a safe space to question life and world views, promoting social cohesion and key psychological benefits for young people. It promotes social acceptance, reduces the risk of student radicalisation because the education is based within the school system instead of being in an unregulated environment. Please reconsider and see the wider community benefits of religious education that help to make our nation great.</p>
83	<p>I am writing to express my concern at the possibility that the Government is considering removing the tax deductibility for initiatives such as Special Religious Education in Government Schools – AND the tax deductibility of school building funds. These initiatives provide a valuable service to the community and deserve to be supported by government, not hindered. Our nation has benefitted by the input of Christian organizations, and there really is no better way for money to be spent than on spreading abroad the knowledge of God who made the heavens and the earth. To hinder that knowledge is to bring a curse on our nation.</p>
84	<p>I support the continuation of DGR status.The support for tax deductibility for special religious education in Government schools and for school building funds should be maintained. We continue to provide funds to support special religious activity ,and on a wide scale of giving to various organisations .Both contributions allow this important contribution in children's lives to continue.Both givernment contribution with DGR status and personal support allows this work to continue. I personally benefited from quality input in my earlier school years,and our own children and grand children have benefited and continue to benefit. I don't believe the faith community is valued enough or recognised enough for its contribution and any steps to take away support shows it is not recognised. The community benefits on a wide scale from the faith community with volunteering and education .Not just the faith community.How would this work get done and values taught that encourage children and people to encourage each other and work together ?</p>
85	<p>Dear Sirs/ Madams,our SRE teachers are an invaluable faith filled members of Australia's communities, who give time to share Gods love, hope, trust and respect to students throughout Australia. Please Consider the implications of your decision re the DGR will have on our young people of Australia, if this Draft should go ahead,it is of vital importance to the future of Education System and to volunteer SRE teachers and others in our Australian community. PLEASE RECONSIDER.</p>

No.	Comment
86	Changing the tax deductibility for SRE donations would be a big mistake. While the media may portray Australian society as secular, it is not. SRE has a huge number of volunteers who make our public schools a better place by promoting diversity, tolerance, and help students find meaning in their lives. Making this work harder would result in negative consequences in the short and long term for Australian communities.
87	I find it very disappointing that the government would consider removing the DGR from some charitable organisations. I have taught SRE for more than 40 years and can testify to the invaluable worth this has on the process of shaping a child's ethical and moral framework. SRE teachers give hours of volunteer work. To be able to have paid SRE teachers in our High Schools, makes the DGR a valuable way to raise much needed funds.
88	Religious organizations and charities make an enormous contribution to society in welfare, support, care and education. Our family is extremely grateful for the many volunteer hours that volunteer Christian SRE teachers have invested in our children. This has also helped inspire our kids to volunteer in the community to help those less fortunate. We were puzzled as to why it is being proposed to remove the DGR status of religious education given all the good that it brings to society. Much research backs this up, highlighting that religious people tend to both give more and volunteer more. Special Religious Education within Government Schools is the largest weekly volunteer labour force in Australia and we would ask the government to maintain or increase their support for this, not reduce it. We want DGR status to be maintained for religious charities, school building funds and special religious education in government schools. We would like to see to see faith communities – both their initiatives and their volunteers – valued and recognised within the DGR system. Many thanks
89	The threatened removal of SRE from our schools, has the potential to seriously inhibit any hope they may have, in getting to know, and understand the importance, of having Christ in their daily lives. Are we then to leave that responsibility with the parents? Ideally yes, but i can tell you from at least 25 years experience, that for various reasons, within family groups, this is rarely the case. Who's conscience is it then, if this important program, is removed from our schools? YES, it's you, the Government.
90	I am concerned that a not for profit organisation like Special Religious Education has its tax deductability status under threat. I know that both education and aged care have recognised the importance of spirituality for mental health and well being. There are many studies done that clearly state how importance it is to have opportunity to be encouraged in faith for stability in life. Why is SRE being targeted in this specific way when I believe ethics will be able to maintain its tax deductability status.
91	I have been a SRE teacher for over 30 years. I do this as a volunteer because i believe that students benefit from hearing how people have followed God through difficult times in previous generations. I greatly appreciate the help of our local board which has one paid person who helps with our training, reformats the lessons to make them easier to teach, and interacts with the school administration to make sure that we are aware of all school rules and activites which will impact our teaching. Over the years I have found the Department of Education teachers who stay in my classroom while I teach to be very supportive of the life lessons I teach. I am very surprised that you are considering removing the tax deductability for SRE boards. Think of it: our board is paying one person and she is supervising at least ten volunteer SRE teachers. That sounds like a good deal to me.
92	Please keep DGR like it is. The Faith Communities contribute much to society.
93	I have been donating to my local scripture board for 8 years since I first arrived in Australia. Whether the government recognise it or not, Australia has a unique recent history and SRE reflects a facet of this. I appreciate society is changing and religion does not hold the central position it once did but the removal of DGR status from giving to SRE causes is not only unnecessary but also completely at odds with what any community minded government would seek to do. Why make it less attractive to donate

No.	Comment
	money to this cause? Why reduce the amount the people at the sharp end receive? Why undermine something that demonstrably serves a community and societal good? Please think again
94	Hi, I currently financially and physically volunteer in 4 different public schools and volunteer in help to train volunteers for SRE and I also support multiple Religious charities particularly 'Special Religious education'(S.R.E.) in schools, and other religious organisations like Macquarie care" project 'Car to home '< where they help people who live in there cars and are under the thumb financially and I found the DGR system for these financial contributions a bit motivator for what I do. My appreciation for Special Religious Education within Government Schools, makes such a difference to bring a feeling of wellbeing , family values, confidence and motivation to say nothing about the historical educational value and religious values on which our country has been modelled on and is the largest weekly volunteer labour force in Australia that enables this to happen – *So I am asking the government to maintain or even increase their support for this, not reduce it. *I also ask that DGR status to be maintained for religious charities, and special religious education in government schools. *I also would like to see faith communities, both their initiatives and their volunteers – valued and recognised within the DGR system. * The Main benefits Special Religious education brings are > *Smaller class sizes, which benefit teachers and students alike. *Relationship with teachers who dedicate class time to discussing faith. *Positive role models who help students feel like they are beloved children of God. *Highly rated general academics. *A community of friends, teachers, and clergy with the same moral base. *A stable environment in which to learn, grow, and thrive. *Rooted in compassion and empathy. *Promotes a broader perspective. *A less expensive option. *High-quality academics. *Strong sense of community. Please don't take away the charitable deductions affecting this as it would greatly affect our future generations.
95	Please allow volunteers to continue to have the tax break they deserve when donating time and money. It is such a big part of our Australian culture to give back and help out and donate.... Do you want to risk undermining this? Please allow people to continue to help others in this way.
96	I'm dismayed to hear of a draft recommendation to remove the DRG status of Special Religious Education in Government Schools and the tax deductibility of school building funds. With two girls in the public school system, I am committed to see government investment not disinvestment in education. Recent analysis of Australia's educational outcomes compared to other OECD countries is proof that we need government investment in our schools. Removing DRG status disincentivizes community contributions to education at a time when we need community support. Please reconsider your support for this demoralising draft proposal.
97	I've just started volunteering as an SRE teacher and I can't imagine what it would be like to lose the ability to be part of the lives of children in the state. You can see what happens if you neglect the spiritual part of education. There are some very vocal forces that take an active stance against religion - and yet they are the ones who have already reaped the benefits of having a good moral and spiritual upbringing - of which SRE would have played an important part. Yet the majority of children and parents welcome the additional support that SRE provides. It helps provide many more benefits for free – and yet when the idea of having tax deductibility is raised, some small vocal minority – who don't contribute in any way – don't like this idea. Listening to the voice of the students who are actually blessed by the volunteer work taking place, and the benefits that they gain, is far more important than listening to the mutterings of those who would try to tear this down for their own gratification. Think about this: if you decide to take away tax deductibility for SRE, you will be personally hurting those who have benefited each week - me, my children, and the teachers who now have to somehow teach morals and discipline on top of their work. When I donate my money and time to SRE, I am not paying someone to do something for me. I am giving that time and money directly to the community. If someone gives away money directly so someone else can help someone else, then paying tax on this is double taxing - which should never occur. Keeping tax deductibility will mean that the advisers and coordinators can do their job without worrying about the money. It means more funding and therefore more time to produce quality material and support the teachers, schools, and principals. One more thing - do you think that removing tax deductibility will push the

No.	Comment
	funding to other organisations that you want to promote? No, think again. Instead, that money won't go anywhere else, it will be lost completely. You'll also be losing the goodwill and votes of all the SRE teachers and students. SRE is the largest volunteering organisation apart from Surf Lifesaving - do you want to lose these votes?
98	<p>I am writing to you on behalf of the Sikh community in Australia to submit our request for the improvement of access to Deductible Gift Recipient (DGR) status, particularly for school building funds and Special Religious Education (SRE) funds. We believe that such access will not only help our community grow and flourish but also contribute positively to Australian society as a whole. The Sikh community has been an integral part of Australia's diverse cultural fabric for decades. In recent years, due to various economic and social factors, including educational opportunities and a safe environment, there has been a significant increase in the number of Sikh migrants, particularly from Punjab, India, settling in Australia. This migration trend is expected to continue, making Sikhs one of the fastest-growing communities in the country. Our community places immense value on education and cultural preservation. Sikh school students currently make up 1.3% of the Australian school community, and this percentage is projected to grow even further in the next census. As a result, the Sikh community finds itself in the unique position of needing to facilitate education for a larger proportion of our population compared to the average Australian community due to recent migration. One of the key challenges we face is the increasing cost of real estate in Australia. Unlike in previous decades, a significant portion of our community's funds is now dedicated to purchasing land and infrastructure for educational institutions. In this context, access to DGR status for school building funds would greatly alleviate the financial burden on the Sikh community and enable us to invest more in quality education for our children. Furthermore, the Sikh community is not concentrated in a single urban center; rather, we are spread throughout Australia, often settling in agricultural communities. This dispersion presents challenges in hiring qualified teachers for Sikh Religious Education (SRE) classes, where we aim to pass on our rich cultural heritage, including knowledge of scriptures written in the Punjabi language, to the younger generations. Access to tax-deductible support for SRE funds would allow us to provide the necessary resources to hire qualified teachers and preserve our cultural and religious identity. The Sikh community has a long history of contributing positively to Australian society. Sikhs have faced persecution throughout history and have struggled to maintain their faith, making educational and cultural initiatives critical for our community's continuity and well-being. Additionally, Sikhs have made significant contributions to Australia, including their participation in both World Wars and their dedication to community service. In conclusion, we kindly request that the Productivity Commission consider our submission to improve access to DGR status for school building funds and SRE funds for the Sikh community in Australia. Thanks. Contact if rqd</p>
99	<p>I give because I have the means to do so and I believe in giving back. In terms of tax benefits - I don't use them at tax time because I just believe in giving and being generous. In terms opportunities for it grow further I am not able to provide any suggestions as I am not aware why it has to grow further. In terms of giving to my church, I do that because I believe that is what God expects me to do. I also give to particular 'religious' organisations for the same reasons.</p>
100	<p>I am so disappointed that you would consider stopping the tax deductible gifts to SRE. Please do not stop this vital way of supporting our community.</p>
101	<p>I am a regular contributor of both my time and money to religious charities including SRE. I highly value the DGR system for these financial contributions. Special Religious Education within Government Schools is extremely important and significant to my family including my four children who all attend Government Schools. Please increase your support for this, not reduce it. Please ensure that DGR status is maintained for religious charities and SRE in government schools. Faith-driven volunteers should be valued and recognised within the DGR system. The community as a whole benefits from them. This cannot be marginalised.</p>
102	<p>I wish to express my serious concerns regarding the Australian Government Productivity Commission undertaking a review of the DGR system, with a draft report from the commission recommending that "charities that have DGR status for school building funds or to provide religious education in government schools" have their DGR status withdrawn. As a volunteer SRE Teacher, I am seriously concerned that the opportunity for charities across Australia to offer tax deductible donations to these important</p>

No.	Comment
	<p>aspects of SRE will be severely compromised. Within the report, the government recognises the invaluable contribution that both the giving of financial donations, and people volunteering their time, make to the fabric of Australian society. It appears that what has not been recognised is the enormous proportion of this is undertaken from members of faith communities. The Australian government has a goal of doubling giving by 2030 - and by giving, they are referring to donations of finance AND volunteering. Also of concern in the government's recommended reforms, is the absence of a key point that faith communities contribute in an enormous way through both financial giving and volunteering of their time, in ways that contribute to social cohesion and benefitting society as a whole. A key example of this is the incredible SRE teachers, who are Australia's largest year-round volunteer group. What an incredible example - that aligns with the government's goal of increasing generosity - and yet, in the government's DGR review, closer attention, to a very valuable group of volunteers & their contribution to society is surely required.</p>
103	<p>The historical importance of church schools and "Scripture" in schools must never be forgotten. In NSW for example for the first 80 years of formal schools there was no other choice. Schools were handed over to government on the condition that Scripture be taught. This was originally by school teachers but later by volunteers for just one period a week. Many of the social problems of today can be linked with the gradual erosion of Religious education in government schools. Taxable deductions for donations to both Christian schools and SRE must continue so as to help raise funds for these very worthwhile investments in our society's future.</p>
104	<p>My husband and I have given thousands of dollars over the years for philanthropic causes. Especially those associated with Christian organizations. Our Accountant even made the comment, when doing our annual Tax Return, "Can't you people say no?". We do this because we believe the causes we support are making a positive difference to the well being of people's lives. Having tax deductibility attached to a particular cause makes it even more likely that we will continue to support that work, particularly now that we are retired and don't have the income we once had. Please don't remove this. Katherine Newman</p>
105	<p>I am a Christian who knows God has blessed me in many ways and giving philanthropically is one way I can give back to my community and country. There are many organisations that do a great work that rely on people's giving. I especially want to mention SRE within Government schools. SRE has the largest weekly volunteer labour force in Australia. I am one of those volunteers. To do the teaching & encouraging role well, we need good teaching material. This all costs money, even though I am a volunteer. I am asking the Government to maintain or even increase their support for this and to maintain the DGR status for religious charities, school building funds and special religious education within government schools.</p>
106	<p>Hindu Council of Australia opposes the removal of DGR status for SRE and school building fund. This tax benefit to donors has been (rightly) used by various faiths in Australia in establishing hundreds of faith-based schools. Hindus are in the process of establishing their first School and removing this tax deductibility status will stop Hindus from availing of the benefit that have been availed by other faiths in the past.</p>
107	<p>I am concerned about the prospect of DGR status being removed for SRE (Special Religious Education) teaching in schools, as this is one of the great ways in which we are able to have our state schools provide a faith-based component within a wider, secular education. SRE costs nothing to the school or the government, and to remove DGR status will only hurt state schools as it will further lead to people of faith removing their children from government schools and sending them to private education. At the moment, DGR status provides support for organisations that support thousands of volunteers, some of whom are not in a position to be able to pay for the books and the training that is essential to ensure that the programs are operated in a child-safe and curriculum-approved fashion. Let's not undermine an important aspect of the community of our schools and a key arm of volunteerism in our schools.</p>

No.	Comment
108	I am asking the government to maintain or even increase their support for this, not reduce it. *I also ask that DGR status to be maintained for religious charities, and special religious education in government schools. *I also would like to see faith communities, both their initiatives and their volunteers – valued and recognised within the DGR system.
109	I have been teaching SRE for over 6 years in a variety of schools, and have been privileged to see the children through many stages, year K to year 6 . We are aware how vital these years are , being the formative time of a child's life.. Apart from the important education of these young minds, and the experiences on the sporting grounds, the most important factor needed for a well balanced person being part of society and the community, is a sense of knowing who he/she/they are. They are then able to respect and understand their own roots, and can interact with others of different faiths and backgrounds, with confidence .. I do believe this is what the religious programs give them . For example, one mother said how grateful she was , as she is not able to give them insight of their Jewish roots, as religion was banned in the soviet Russia, and so I , as their SRE Jewish teacher has given them a foundation to their roots. Another family came from Holland some 5 years ago and the three boys were in the same class. Two of the boys ,who now many years later, with no contact with me over the past period , have now had their barmitzvahs (confirmation type ceremony) and both boys have written to me to say what a sense of who they are came out of their first contact with lessons in Judaism. Not all parents have the time, knowledge or ability to give their families what SRE can give them. Yet they wish for their children to have a pride in their being Jewish, and need to have their children in the public system. They are so grateful to the opportunity provided by the SRE program. I have had experience over the years in other fields , and met many people who have profoundly grappled with a lack of a spiritual base, and spend years seeking a sense of a faith community, that a childhood education could have given them. The impact of maintaining this important facility , can only have long term beneficial effects for the diverse multicultural society we are so proud of, in Australia.
110	I like to comment as a long standing volunteer as a Special Religious Teacher for 20 years at Public schools in Campbelltown/MacArthur area that the children will be greatly disadvantaged by this decision to withdraw DRS by the Productivity Commission. Through these many years I have experienced and seen the eager and happy faces of the many children who follow these faith based classes which helps them to grow and become good and honest citizens of our Country.
111	I am writing expressing my desire to have tax deductibility for charities and Special Religious Education retained in our nation. Donations to charities will be greatly affected I fear because of this government proposal. Up to 5000 charities throughout Australia would be effected not being able to offer their donors tax deductibility. SRE in Australia has the greatest number of volunteers in the country and has many researched benefits such as social acceptance, promotion of multiculturalism and reduced the risk of radicalisation because the education is based within the school system I have been a volunteer SRE teacher for over many years and have seen it value in the Government school system where children are valued for who they are irrespective of their background, I have experienced the acceptance and welcome by many including teachers .
112	I would hate to see SRE removed from public schools as a result of this measure. The SRE teachers comprise the largest volunteer group in the country. They are well-respected, well-trained, and serve a very useful place in the wider curriculum of public schools, not only teaching the history of Christianity but also imparting good moral values. In the nature of inclusivity, which is currently so loudly valued in the media and government policies, why removed something that has been working so well for decades? Is this not actually yet another case of woke discrimination? In the name of "progress" everything Christian in the public domain is disappearing. These Christian values provided the bedrock upon which our government was formed, the ethics which still dictate our relationships and interactions with each other, and the very moral fabric of our society in general. To remove them by this measure would seem a very retrograde step indeed. I relocated from the USA to Australia many years ago, and was

No.	Comment
	so impressed to to discover that SRE was allowed in public schools. I thought this made Australia a very progressive and open-minded country compared to the repressive measures instituted in the USA. Let's not imitate the USA in this regard. Please educate yourselves and reconsider this measure.
113	The Australian Government has a stated goal of doubling giving (dollars & time) by 2030. They recognise that faith communities are the most likely to help the needy, and that faith communities are linked to greater generosity in charitable giving and volunteering. A key example of this is the teachers of SRE, the single largest year-round volunteer group in Australia. The removal of DGR status to groups providing religious education in State schools means removal of professional resource development, teacher support and training to this sector as the incentive to donate will be lessened. The curricula developed must be State Government approved, which means professional governance and oversight. AGPC appears to believe that faith communities provide no benefits community wide in recommending that DGR status be removed from about 5,000 current faith community organisations. School building funds need the DGR status with the exodus of children from the public education system or else create an environment conducive to learning within the public system. As a teacher of SRE in the public education system and practising giver, I object to the recommendation to remove DGR status from faith community organisations that support the religious education of the community.
114	The pursuit of faith and the study of God is a defining feature of a healthy civilization and a healthy culture. Without it, we see greed and exploitation creeping in from those with the power to wield it. The love of God and love for other people does not come naturally. Children need to be taught about Jesus so they understand God's loving model for living. Everyone stands to benefit from this education. It changes everything for individuals who take hold of Jesus offer of forgiveness and rescue AND collectively it creates an environment of tolerance and respect that keeps our society healthy too. Democracy itself is built on the Judeo-Christian foundations of the inherent value of every individual and carrying for the less fortunate and respecting those in authority. If we remove these ideals... democracy fails. Please keep supporting SRE in our schools!
115	In December 2023, the Productivity Commission unveiled the Draft Report stemming from its examination into philanthropy, titled "Future Foundations for Giving." One particularly disconcerting proposal within the Draft Report recommends the withdrawal of Deductible Gift Recipient (DGR) status for school building funds. This proposition raises substantial concerns, especially with regard to its potential adverse effects on numerous Independent schools. Among these institutions, Arrahman College, a recently established school, heavily relies on the DGR status of school building funds. Our objection to this recommendation is founded on several compelling grounds: Limited Government Support for Non-Government Schools: The majority of non-government schools struggle to secure government assistance for capital works. Instead, they heavily depend on contributions from families, alumni, and other benefactors. Revoking DGR status for non-government school building funds threatens to curtail these crucial financial resources. Impact on Donor Contributions: Stripping DGR status from non-government school building funds is poised to diminish contributions from donors. This reduction in financial support would inevitably impede the ability of non-government schools to meet the escalating demand for student placements in the future. Crucial Role of DGR Status in Capital Funding: It is imperative that school building funds maintain their DGR status. This designation facilitates non-government schools in raising essential capital funding required for developing and enhancing school infrastructure to accommodate growing enrollments. Unsubstantiated Claims Regarding Private Benefits: The Productivity Commission's report asserts that there is "the potential for a donor to be able to convert a tax-deductible donation into a private benefit" concerning school building funds. However, it is crucial to note that this claim lacks supporting evidence or data. Any potential risks should be thoroughly substantiated before considering such a significant policy shift. In summary, the proposed removal of DGR status for non-government school building funds, as outlined in the Productivity Commission's Draft Report, raises significant apprehensions. It poses a tangible threat to the financial stability and growth prospects of institutions like Arrahman College, and the grounds for such a recommendation need to be rigorously examined and supported by concrete evidence before implementation.

No.	Comment
116	<p>I appreciate the opportunity to provide input on the Productivity Commission's analysis of motivations for philanthropic giving in Australia. Specifically, I would like to emphasize the critical role that tax-deductible donations play in supporting schools, particularly in their building programs. In the context of educational institutions, capital grants often fall short, covering only a fraction—often 25% or even less—of the total building costs. Given the continuous rise in building expenses, it becomes increasingly challenging for schools to meet their infrastructure needs through traditional funding sources alone. Tax-deductible donations serve as a vital supplement, contributing significantly to bridging the financial gap and ensuring the successful execution of building projects. For independent schools, like ours, which heavily rely on these donations, any reduction in the availability of tax deductions for major capital builds would pose a considerable challenge. Such a limitation could impede our ability to carry out essential developments outlined in our master plan. Independent schools play a crucial role in providing diverse educational opportunities and fostering community growth, and hindering their capacity to enhance infrastructure could have broader implications for the educational landscape. It is important to recognize that the support garnered through tax-deductible donations not only facilitates the physical expansion of schools but also contributes to the overall enrichment of educational experiences. Cutting down on this source of income for major capital builds would be restrictive not only to individual institutions but also to the broader goal of ensuring that our educational facilities align with evolving standards and requirements. In conclusion, I urge the Productivity Commission to consider the significance of tax-deductible donations in sustaining and advancing school building programs. Recognizing the limitations of capital grants, these donations become instrumental in propelling the growth and development of educational institutions, ultimately benefiting the broader community. Any measures that restrict this valuable source of funding could have far-reaching consequences, impacting the quality and accessibility of education across the nation. Thank you for considering these perspectives, and I trust that the Productivity Commission will take into account the importance of preserving tax deductions for the betterment of educational infrastructure in Australia.</p>
117	<p>Since my retirement 10 years ago, I have been a Voluntary Schools Religious Education Teacher and previously a Government School Teacher Coordinator of S.R.E. at my local school. We have been able to care for and show Love through the religious teaching of all religions groups. My Anglican background in the Diocese of Newcastle introduces children to the 10 commandments that have been the basis of our Country's values. We also look at Biblical characters and recognising personal skills and important goals for each individual child. My focus is always, "How can you serve/help others with care and happiness. If I have the need to reward others materialistically with say a minor sickie then two stickers are given out with the challenge that they pass one on I recognise that the material we are given - books , musical disks and poster are important tools here for different learners Many donations and monetary assistance have helped here as well as necessary training of new S.R.E. teachers. With so many social issues in society the greater we show that someone cares for them is needed in small or enlightening ways. I implore the Productivity Commission to continue to accept SRE donations to continue for to support this S.R.E .educational social skills background, Although it comes from comes from a Christian approach, many children in our schools need this Loving care by Teachers and our Creator.</p>
118	<p>I believe that payments for Special Religious Education should be tax deductible since from my own observation the religious education teachers help support the schoolteachers especially when there are behavioral problems in the class by teaching the children good behaviour that is taught in the Bible and showing how this teaching can apply to current situations that they encounter.</p>
119	<p>I have so many friends and family members who have children who do not know the art of forgiveness in this 'me society' - what I want I will get and to hell with anyone else! They have no idea of community or sharing and it is causing so many family heartaches. I would love for the younger generation to understand the meaning of grace and forgiveness and to know God the Father is to have an amazing companion every minute of every hour of every day. He is a great leaning post and will carry us when we are unable to stand on our own.</p>

No.	Comment
120	I am concerned this review is seeking to remove tax concessional status for Special Religious Education in school. The SRE program provides students with an understanding of the foundations of our society and the influence religion has in Australia. Further it opens up the possibility of spirituality, thus educating the whole child as more than just physical, emotional and intellectual. This program could not be provided in such a cost effective way for governments where the teachers are volunteers. Personally I valued my SRE experience, having people share their faith in a kind and caring way, showing me the possibility of life that is more than just test results and numbers.
121	Being a Christian is what makes giving an important part of my life. My faith is what teaches me to give, be it time, money, or other forms. While I recognise the value of giving, throughout the years I have seen how having a channel to make tax deductible donations makes a difference to many people on how they manage their finances and what they are able to donate. This value of giving sown in children through faith is strengthened through SRE, where they can relate to their values and explore more ways to implement them for the benefit of the society. Hence, I support maintaining DGR status for SRE and school building funds. This would be one thing that can show how the government values and recognises the contributions made by faith communities to the Australian society.
122	It is so important to allow SRE taught in a public Schools. It answers a lot of questions children ask as to the purpose of our lives and what life is all about. Without this teaching lives have no meaning.
123	Keep SRE in schools tax free. This is a Christian country and the teaching is very important for an educated peaceful Australia.
124	I am a Christian person who loves to give joyfully, as I am able, to all sorts of causes: secular, religious and educational. My faith inspires me to give. I am also an SRE teacher, who can see the benefits to society of SRE: faith inspiring action in the children, social cohesion across cultures, and teaching about tolerance. I support maintaining DGR status for SRE and school building funds. It seems strange to target these two. It will be read as anti-religious. Keep the good work in place.
125	It is counterproductive to remove from schools a voluntary group of people whose presence is so positive in teaching children the great Christian values as humility, gentleness, love, consideration for others etc. Taking action to remove tax benefits for this work appears unbelievably retrograde considering the difficulties currently experienced in our schools..
126	This will be a bad move. Why not target big companies (such as Google) who fail to pay due tax? Why target faith-driven volunteers who help make good citizens in the long run.
127	My Christian faith drives me to give time and money to both faith based and non-faith based causes and Tax Deductibility encourages me to donate more than I otherwise would. In particular I value the contribution of Special Religious Education (SRE) to myself when a young person as the regular, dependable input from those volunteer teachers was a source of comfort and strength especially when that wasn't always available from my family. I value this being available in the community in these current times also, especially with the erosion of basic principles and codes of conduct in our society. I support maintaining DGR status for SRE and also school building funds, and want the Government to recognise and value the contribution faith communities make to Australian society especially through faith based organisations such as churches and schools. Proposed removal of Tax Deductibility of donations to SRE will cripple a very useful service made to the public school system. Almost 10,000 lessons are delivered weekly in NSW by Australia's largest year round volunteer army. In NSW, according to NSW Education Minister Prue Car, almost 10,000 lessons are unsupervised each week. This would be much higher without these volunteers giving their time. There is a great deal of community wide support for SRE and there is evidence, for example this report: https://ccd.sydneycatholic.org/wp-content/uploads/2021/10/SRE-executive-summary-

No.	Comment
	<p>Nov2018.pdf?mkt_tok=NzlwLUhZWC04NDkAAAGQtN8SayPIWmTFMffmApYqr-SEv0X5910JLXuJN1XkAxiDU2XKs8Pn8oluAxCbsmbIYfyEPK1w3oiqElhxy9TkSVRzZWuAXwjLhxJiegJ3 showing that SRE Delivers key psychological benefits to students, Promotes thick multiculturalism and social acceptance and Reduces the risk of student radicalisation There is also evidence for example in this report: https://www.hoover.org/research/religious-faith-and-charitable-giving?mkt_tok=NzlwLUhZWC04NDkAAAGQtN8Sa-6bYX7W0RTJA59hWi3xuu-RDHQbyroq0nwkV9i3CXDSotYpOWYF23qqJf0lyEH03QCZFb4PqVMeqm-Xnj38Xv5EXSYyL-MGIX1J that people of faith are 25% more likely than their secular counterparts to donate money and 23% more likely to volunteer time.</p>
128	<p>As Chairman of the Board responsible for providing SRE in schools of the Batemans Bay area, I am disappointed that this issue of tax deductibility has arisen, particularly at a time when it is becoming increasingly difficult to attract donations to provide this valuable service to children. Many of our supporters do not request a donation tax receipt but working parents often do. As a registered member of ACNC, our charity depends on the goodwill giving of churches and individuals who see SRE as crucial. Our Board (BBECET) is totally in favour of my comments.</p>
129	<p>I strongly support maintaining DGR status for SRE and school building funds. I want the Government to recognise and value the contribution faith communities make to Australian society.</p>
130	<p>Please recognise and value the contribution that faith -based communities give to Australian society. My Christian faith influences my giving - please do not discriminate against special religious education tax deductible gifts or gifts for building funds to private schools, which may also be faith based in ethos. As a government, I appreciate fair presentation of all communities that make up our society including faith-based communities. This leads to a stronger democracy and more resilient community now and into the future.</p>
131	<p>I and my family greatly value the contribution of SRE in Australian schools. As a grandparent of 4 young children I trust they will always have access to SRE in public schools. I am a financial supporter of this work because I value it. I have also taught this material as a volunteer in the past. I can still remember some of my lessons when I was a child myself, and I am sure it had a positive effect on me. This volunteer work makes a positive contribution to schools, benefitting children, staff and families.</p>
132	<p>As a Christian I know how valuable SRE is in our schools for the psychological benefits students gain from it. DGR status for financial contributions should be maintained because evidence shows that people of faith are good givers and great volunteers. Prue Car said 10,000 lessons per week are unsupervised at school whereas volunteers take that many classes per week. Do not remove support for SRE please.</p>
133	<p>SRE has a positive and profound effect on many young Australians who otherwise, would not have the opportunity to receive the support and guidance outside of school. I personally know SRE workers who are passionate about making a positive and lasting impact on young Australians lives. The removal of Tax deductions for donations to this worthy endeavour would, no doubt crush the ongoing ability of delivering these much needed programs into the classroom. Please accept my comment and consider that many others in the community have the same views towards the value of SRE.</p>
134	<p>Our faith drives our giving habits, and so we donate to various charities and causes which rely on donations from the general public for their day-to-day operations. The tax deductibility status is indeed an encouragement to our giving. One of these charities we donate to supports Special Religious Education in schools and we would like to see this support (Deductible Gift Recipient) continue as it encourages greater giving than if otherwise. SRE in schools is of great benefit to society, offering key psychological benefits to young minds, promoting social cohesion between nationalities and reducing the risk of racial radicalisation.</p>

No.	Comment
135	Please don't take away the tax deductions for donations to Religious Charities that support SRE (religious education in schools). Children gain a lot from SRE such as compassion, tolerance, thinking of others, etc. Children that do SRE would be more likely to donate to charities in the future. Having the tax deduction is helpful for people to donate in these hard times. Also private school building funds would have more donated if they are kept tax deductible.
136	I understand that a Productivity Commission draft report contains a threat to the removal of tax deductibility initiatives such as Special Religious Education in Government Schools - and the tax deductibility of school building funds. If adopted, this would mean that up to 5 000 charities would no longer be able to offer their donors tax-deductible giving, and resources for Special Religious Education including high quality curriculum, teacher training support. That would mean tragic downgrade in a major contribution to the moral fiber of our young people. Please do not adopt the suggestions of this report.
137	The Draft Report recognises the invaluable contribution of philanthropy in Australia, and signals the government's desire to double philanthropic giving by 2030. HOWEVER, the ONLY Deductible Gift Recipients (DGRs) the Draft Report recommends REMOVING are for SRE in public schools and private school building funds. This looks like anti-faith ideology dressed up as tax policy. The Commission evidently believes that SRE produces little community-wide support ('community-wide support' being their first guiding Principle - see p.18 of the Draft Report), but this flies in the face of the evidence that SRE: Delivers key psychological benefits to students Promotes thick multiculturalism and social acceptance Reduces the risk of student radicalisation The draft report will have the effect of reducing giving because it ignores the evidence that people of faith are 25% more likely than their secular counterparts to donate money and 23% more likely to volunteer time. I would strongly encourage SRE and Schools Funding to remain part of the DGR. Anything other than this is an attack on faith communities - one that faith communities, particularly those in western Sydney who rely on Islamic SRE and Buddhist SRE will definitely remember when the federal election comes along in the next 12 months.
138	I am very concerned that the government is considering removing the DGR status for giving to SRE in schools. There are thousands of volunteers who give their time to teach SRE which brings great benefits to our public schools. In order to do this effectively we need the support of those who are paid to help us. Removing the DGR status for giving to SRE would greatly curtail the effectiveness of the support for all those volunteers. If the government does indeed value SRE in our schools then it is important they continue to support what is happening and not remove the DGR status to ensure SRE is able to be as supported as it is presently.
139	I believe removing the tax deductions from donations to SRE and Private School Building Funds will REDUCE the incentive to donate monies in the short term in these and other areas of giving. Also stopping SRE classes will reduce the numbers of future generations of philanthropists who will donate to worthy causes, citing religious beliefs as their reason for doing so.
140	How dare anyone think about removing such a vital lesson from our schools. We are charged an arm and leg for schooling in our public 'FREE' education schools. Christian studies , scripture or any of the kind of religious studies / lessons need to remain in public schools.
141	As a Christian, the Bible calls me to give generously and to train up children in the way they should go. So I will continue to donate to SRE in schools irrespective of tax deductibility, but the funds I have will be reduced. The government's (in general) continuing nibbling away at the activities of people of faith that contribute to the wellbeing of society beggars belief. This recommendation is just another small token, but which taken collectively could be construed as an attack on Christian faith activities.
142	The provision of SRE in schools: Delivers key psychological benefits to students, Promotes thick multiculturalism and social acceptance, Reduces the risk of student radicalisation

No.	Comment
143	I am a supporter of SRE, Sre treats a student holistically we are not just brains to be feed but people with emotions, feeling and spirits as well. Please don't make it harder on us who bear the monetary burden.
144	I would like to see philanthropy for Special Religious Education (SRE) in public schools continue to be tax-deductible. I am a Christian who has chosen public schooling for my kids. I believe this helps them relate to a diversity of cultures and religions as broad as the families in their community. They need that skill for adult life. In my view, having a half hour a week dedicated to SRE where kids from interested families are learning about their faith is very valuable. People are spiritual. People of faith are important community members, like others are. Families of faith should be welcomed and supported in their faith in their local public schools with faith-based lessons and resources. That's why I support SRE and believe that donations to SRE should remain tax deductible.
145	SRE is absolutely essential to keep in NSW public schools. Having experienced SRE as a school student and witnessed it now as an adult, it is so helpful to keep in it's current status, for a multitude of reasons: - The evidence shows that it delivers key psychological benefits to students, promotes multiculturalism and social acceptance, and reduces the risk of student radicalisation - The evidence shows that people of faith are 25% more likely than their secular counterparts to donate money and 23% more likely to volunteer time Removing DGRs for SRE suggests a lack of appreciation and understanding for the benefits that it provides (as stated above). My religious faith (that has been shaped through SRE) is the largest motivator in how I spend money philanthropically, and removing DGRs for SRE is a major obstacle that would put me and many others under financial strain in our giving. Additionally as a school teacher now I have seen and experienced first hand the teaching shortage that we have in NSW. SRE teachers are Australia's largest year-round volunteer army, providing close to 10,000 lessons each week. Removing support for SRE will only amplify the current crisis in NSW schools.
146	My view on philanthropic giving is that it requires a self-less attitude. One that puts the needs of others alongside or even above our own. As a Christian, my motivation for giving to charities and organisations is that Christ gave everything for me. How could I not share with others too? It is well known that people of faith are more likely to give generously of their time and money. I highly value Special Religious Education classes and have been involved in them in the past. They encourage children to consider faith and foster an attitude of generosity. Please maintain the DGR status of SRE and school building funds in order to preserve this valuable part of society. Thank you.
147	I value giving my tithe to Christian organisations. I know their biblical values will guide their budget to maximise help for people. Tax deductible donations help families stretch their budget to maximise their giving. This helps the community. I value the contribution SRE makes to young lives and to Australian society. Biblical values teach us to love God and loves others as we love ourselves. This promotes emotional, psychological, physical and spiritual health. Healthy communities equals peace among people. We need peace. I support maintaining DGR status for SRE and school building funds. I encourage the Government to recognise and value the contribution faith communities make to Australian society.
148	I have worked with and alongside the education system for thirty years with under achieving, special needs and students at risk. The programs that supported their emotional stability the most were the ones that were underfunded by SRE programs. This is because this gave them a foundation of a world view that was solid and allowed them to mature safely If they were not exposed to an SRE curriculum they did not have these choices. My other tool that many SRE gave was experimental learning through outdoor education. Many of the staff were volunteers on holiday programs. The accelerated maturity in five days of a camp was extraordinary. These are the organisations that I always give to. I know the fruit and the volunteers. Thank you for considering these comments

No.	Comment
149	Special Religious Education is driven by volunteers who teach over 10,000 lessons per week. A massive and engaged group of volunteers. Tax Deductible Donations to groups such as Anglican YouthWorks in Sydney enables these volunteers to teach high quality lessons with well-designed resources. Please reject the proposal to dismantle the Tax Deductible status of SRE so that volunteers and children can be adequately supported.
150	Schools seek to educate and train children emotionally, physically, socially and spiritually. SRE tends to be the only aspect for many schools (especially public schools) in which they adequately explore the spiritual elements of life. Doing anything to hamper this will likely harm or eliminate the quadrant of spiritual development in many schools.
151	My faith is very important to me and it motivates my where I give my money and time. I find the value of tax deductibility (DGR status) for your financial donations a significant contribution when making a decision who to donate to. SRE in public schools is very important to me. It provides children with valuable lessons and is meaningful to young lives and to Australian society I would like the government to maintain DGR status for SRE and school building funds, to continue to recognise and value the contribution faith communities make to Australian society. My faith and SRE are very important to me and I believe to our young people who need these lessons that bring them hope and encouragement.
152	As a Christian and having been blessed by the teaching of SRE while in school (as were my children) I am so thankful for the positive impact it had and continues to have on young lives. The message of Christianity to love one another, look after the less fortunate and be generous are all great life lessons that we need more of in our society. I willing give money and time to this and value the tax deductibility (DGR status) of this. Keeping the DGR status for SRE (and school building funds) are important for the continued valuable contributions that faith communities make to our society.
153	What a privilege we have had as scripture teachers to be given permission to go into schools and bring a way of life that brings hope, order into children whose parents have given us permission to teach the scriptural principles, The effect on the school is profound. It gives God the right to be honoured in the lives of His Children. We do ask for support to continue. With grateful thanks. Mrs Pam Curtis.
154	I am writing to express my concerns about the tax policy that looks at removing tax deductions for donations to religious charities in support of SRE in public schools and private school building funds. Our community supports SRE in public schools and I as a volunteer for over 40 years in delivering Christian faith based lessons to our children believe it is an essential contribution to Australian society. I believe philanthropic support to religious charities who support SRE and private school building funds will be greatly impacted if this tax policy is implemented.
155	To whom it may concern, As a Christian and SRE teacher I am wondering why the only Deductible Gift Recipients (DGRs) the Productivity Commission Draft Report recommends REMOVING are for SRE in public schools and private school building funds. This is very anti faith therefore very discriminatory. (Religious discrimination is treating individuals differently because of their religious beliefs and practices...) The Government apparently wants more civilians to give but not Christians? Research shows that people of faith are 25% more likely than their secular counterparts to donate money and 23% more likely to volunteer time which in turn impacts in a positive way the welfare of all Australians. As far as SRE not being accepted by communities research also shows that SRE: Delivers key psychological benefits to students; Promotes thick multiculturalism and social acceptance and reduces the risk of student radicalisation just to make a few points. I sincerely ask and pray that this will be deleted from the final report. Your faithfully Toni Dean

No.	Comment
156	I am strong against the proposition to remove tax deductions for donations made to religious charities in support of SRE. I believe SRE delivers key psychological benefits to students including the promotion of multiculturalism and social acceptance amongst peers and reduces the risk of student radicalisation. Please seriously re-consider this change!
157	Please keep scripture funded in our schools. The evidence is clear it is important for students. removing tax benefit that fund teachers will cripple the system. Our children need this source of help, we all have a spiritual important part of self.
158	I am writing to express my strong support for Special Religious Education (SRE) in NSW schools and to voice my concerns regarding the potential removal of tax deductions for SRE donations as suggested in the Productivity Commission Draft Report. As someone deeply committed to effective communication and community engagement, I highlight the following key points: Positive Impact of SRE: SRE plays a crucial role in delivering psychological benefits to students, promoting multiculturalism, and reducing the risk of student radicalization. Significance of Tax Deductibility: The tax deductibility (DGR status) of donations is vital in encouraging financial contributions, which are instrumental in supporting the important work carried out by predominantly volunteer-resourced, faith-based organizations. Community Crisis: With almost 10,000 unsupervised lessons weekly in NSW public schools, the potential removal of support for SRE would exacerbate the current crisis and negatively impact the well-being of students. I urge the commission to reconsider the proposed recommendations, recognizing the invaluable contribution of faith communities to the broader Australian society. Apart from appearing to be specifically religion-targetted because it is the only recommended tax break cancellation, retaining tax exemption status for SRE aligns with the government's goal of fostering philanthropy and community support.
159	My wife and I have been retired for a number of years now receive a part pension. By making a tax deductible donation to the Special Religious Education fund, we feel we are doing something for the betterment of our Australian society . With the ever increasing youth crime rate, these religious education programs offer our young people a more positive view of , awareness, tolerance and appreciation of others. Any change to tax-free gift law will make so little difference to the Budget but a huge difference to the lives of so many young people.
160	I'd like to make a comment regarding SRE in schools...I see this as a most valuable to the curriculum... It not only gives the children an idea of faith,but also an example of people willing to give time to describe their faith. I think this commitment is what aussies do so well. I think whether you have a christian faith,or another faith ,this time each week for children to hear of and learn about beliefs is essential. Spiritualism and faith are critical to the growth and well being of all Australians and I think for that reason ,the elected government should realise its value. I also feel that both SRE and building funds should remain tax deductible , due to their value to all society and so that they remain in operation . As it is that people of that beleif fund its continuing...for the good of all society the government should give them some aid in continuing to contribute. Thankyou
161	The report recognises the importance of philanthropy but proposes the remove tax deductibility from SRE in public schools and private school building funds. This is an outrageous inconsistency and would appear to reflect an anti-Christian agenda.
162	Dear Sir or Madam, I have been made aware of a Productivity Commission Draft Report recommending the removal of tax deductions for donations made to religious charities in support of SRE (Special Religious Education in Schools). This would have a very damaging effect on all churches that use a Religious Instruction in Government Schools tax deductible fund for part of their offertories. My Christian faith and that of my husband plays a major role in our lives and we donate a percentage of our income every year to charities that help support the lives of people who need it most. In addition, I am a strong supporter of SRE. Several of our friends teach SRC in

No.	Comment
	<p>our local government school. They have to undergo special supervised training before they teach the children and all the materials used in the classroom are prepared and reviewed by trained staff. The positive effect on the children who receive SRE is wide ranging. Young lives are grown in the knowledge that they are loved and totally accepted and are encouraged to use all the gifts that their Heavenly Father has given them. The Christian faith emphasises also how important it is to love and support others in need, giving of their own time and money. For all these reasons I urge you to maintain tax deductibility (DRG status) for SRE. Our society continues to be a more loving and peaceful place because of its effect on children's lives.</p>
163	<p>SRE is necessary. Tax deduction helps these organisations attract donors. Government should find other ways to raise tax revenue, and leave SRE donations intact. However if the government does want to shut it down then it should do so uniformly across all religions; no favouritism to Christianity.</p>
164	<p>I believe the Bible should be opened and read in the schools in New South Wales. The Word of God is the way, the truth and the life for all children and adults to follow through their lives. If the Word of God is hid in the hearts of children and adults there will be love for one another, no need for the deaths, crime and hatred that we are experiencing at this time. There are trained teachers who are willing and able to share the Gospel with children and young people. The Holy Spirit can and does change lives from sinners to being saved by God's grace. He changed my life. The world will be a better place if children, young people and adults put their trust and hope in the Lord Jesus Christ. I believe children, young people and adults will have peace, joy and hope to live more happy and fulfilling lives if SRE is taught in schools in New South Wales</p>
165	<p>The proposal to remove the DGR status of organisations funding religious education seriously undermines one of the state's largest volunteer forces. SRE teachers are a significant part of local communities through their work as SRE teachers. SRE provides many children with engagement with values and purpose that promote a healthy community. Studies prove that SRE allows children a safe space to explore their identity, strengthens the multicultural fabric of our schools and teaches students social responsibility. As a volunteer primary school SRE teacher, I have had several students over the years that class teachers have identified as unengaged or disruptive at school engage positively in my SRE classes. They and other students have expressed that SRE classes are the favourite part of their week and many relate that they love learning the content and exploring what it means for their faith to be lived out in the community. I am also aware of this being the case for many other SRE teachers across the community. Religious people are the most consistent and generous donors in our communities and this discouragement of donation by removing DGR status sends the message they and their values are not a welcome part of Australian life. The proposal implicitly declares the religious values of our community are of no value, despite studies to the contrary. At the heart of this proposal is religious discrimination. The Productivity Commission seems to see those who hold religious beliefs as not welcome in the education community on any terms but those determined administratively with no reference to established facts and indeed in contradiction to those facts. There are studies which show explicitly the importance of religious education. The legislation in NSW facilitates the place of religion in education and this proposal directly contradicts the principle behind this legislation. Donation to religious educators in schools is a significant part of my regular donation to charity. Volunteering in SRE is also a regular part of my time, I am supported in this work by entities such as Youthworks which will be affected in their ability to support volunteers such as myself by the ramifications of this proposal should it be implemented. I am also chair of an organisation that raises funds for SRE teachers in high schools, this proposal would see these gifted teachers unfunded. These teachers are all integral parts of the high school communities they work at, solely funded by donors. They are known to provide acknowledged positive benefits for their respective school communities in this role, not just teaching SRE but activities such as providing breakfasts for students whom many don't receive regularly at home. They also run accredited well-being programs and connect and support with students struggling with life issues. This work is solely funded by ordinary everyday Christian people and small businesses which this proposal will hurt financially if not rejected.</p>

No.	Comment
166	<p>My giving is underpinned by my faith and belief as a Christian. I became a Christian during a SRE class at Hurstville Primary in 1987 - complemented by my attendance at church. Tax deduct-ability for organisations involved in SRE is an important funding mechanism. I personally give to my local church, christian music organisation, SRE appeals, overseas childrens programs, various oxfam, tear, open doors and other appeals and to a local university christian worker. My faith in Jesus and a call to partner in the gospel underpins all of this. I wish to express my support for DGR status for SRE.</p>
167	<p>It has come to my attention that the productivity commission has suggested serious changes to philanthropy that will discriminate against the religious sector of our society. I do not support any such discrimination. Specifically, the removal of the DGR provisions for religious education in schools is a significant backward step in the development of society. Religions, of all types, have contributed meaningfully to society over millennia. A person's world view should be informed broadly and the removal of discussion about religion in the development of a child's world view may actually result in radicalisation as broad stream discussion of the values and place of religion in society is unlikely to be engaged with in mainstream education as a result of this change. I strongly urge this change suggested by the productivity commission not be adopted.</p>
168	<p>If implemented this would undermine the ability of community organisations like COBIS which many Blacktown churches support to fund workers to be in our local high schools. The proposed exclusion would also affect all our churches that utilise a 'RIGS' (Religious Instruction in Government Schools) tax-deductible fund for a portion of their offertories, and parachurch organisations like Youthworks who provide training and develop materials for SRE teachers in both high school and primary school. Considering that NSW SRE teachers are currently providing close to 10,000 lessons each week in our public schools you can see that a significant proportion of community youth engagement by the church would be at risk. Also this would mean classroom teachers needing to fill these times in the students schedule. I value the contribution SRE makes to young lives and to Australian society I support for maintaining DGR (tax deductibility) status for SRE and school building funds, and want the Government to recognise and value the contribution faith communities make to Australian society.</p>
169	<p>Hello and Good Morning. RE; Productivity Commission ' Future Foundations for Giving ' Draft t report. I have read this draft report with Interest, and there are some positive concepts, however over all I am concerned this will have a more negative impact on our communities than a beneficial outcome if this bill is enacted. As this DGR status has been part of this countries generous giving and inputs over many years and generations, I feel to tamper, adjust or effectively decrease the ability to channel giving where we feel as a giver into what is most appropriate is somewhat unfair and unjust. If this is potentially implemented without a doubt this will add pressure to the over crowded and stretched resources currently seen in the Public Schooling system if our children attended such. Alternatively this will also put pressure on those who may attend private schooling, in turn driving up school fees and overall costs of running these facilities (to the benefit of at least 35% of children) in the current environment of difficult cost of living pressures being experienced across this nation at present. Further this ideology and concept has been adopted in other countries across the globe, namely Africa with negative and disastrous results. NZ has also experienced this scenario which resulted in the Government being ousted, I am of the understanding this would not be the end plan / preference here in Australia with the Labor Party but may well be the outcome if this plan / bill is implemented. From a concerned householder / Family who has Children in the Private Schooling sector. Regards. Lachlan and Bronwyn McCulloch.</p>
170	<p>I am disappointed to read that the Government is proposing to drop deductible gift recipient (DGR) to our donors of SRE in schools. Our teachers, who are volunteers, use a high quality curriculum, do teaching training support and meet all government requirements. We are Australia's largest-year-round volunteer group. In our Batemans Bay area, we go a step further by supporting Breakfast Clubs in both of our Primary Schools. Some of our teachers who help out each week are a big support in the schools through friendship and care. I'm the Treasurer of the Board who oversees all operations through the primary and high schools. To fund our inputs in the schools, we encourage people who work or who unable to volunteer to give financial assistance. The offer of a tax deductible donation to our donors is so important.</p>

No.	Comment
171	It is vital to maintain SRE special religious education if we are to maintain a generous culture of being Australian. SRE helps children to see a broader outlook on life and encourages children to be engaging in thinking that encompasses others. Therefore, encourages voluntary work as children and adults And contributes to our cultural Australian view . I am in full support of SRE, and am a willing volunteer. Please see that this contributes to our Australian society. in a positive way.
172	My Christian faith encourages me to give generously to my community. I choose to do this by volunteering weekly as an SRE teacher and also financially supporting the organisations who support Christian SRE, such as Youthworks. As a family, we value the work these organisations do and we're grateful that our annual donation is tax deductible. I support maintaining DGR status for SRE and school building funds and I would like to see the Government recognise and value the contributions that faith communities make to society.
173	As headmaster of a small independent school in Western Sydney, I am concerned about the recommendation of the Draft Report to remove DGR status of school building funds. We are a growing K-12 school and our entire Primary section is housed in temporary demountable buildings. We have only limited access to government support for capital works. As a low-fee independent school, our parent community have limited resources to contribute to the development of the school's masterplan. Its is essential that our building fund retain its DGR status so that we can raise the necessary capital funding to provide school infrastructure for our increasing enrolments.
174	I have taught Christian Scripture in schools for many years and have heard Teachers and Principals say that the classes are beneficial to all aspects of school life and students are kinder to each other, easier to teach and there is harmony in the school grounds These classes are taken by people who have a heart for teaching the Gospel and giving them God's hope in an increasingly dreary world. We are all volunteers and most of us also support SRE financially . Not to have our donations as a tax benefit is a double whammy hit below the belt! I urge the government to reconsider your proposal and keep the donations as a tax deductible gift. Rhonda Jefferson
175	I understand that there is consideration to removing the tax deductibility for donations made to religious charities in support of SRE. If implemented this would significantly impact the ability to provide crucial support to schools in our area through providing SRE and welfare support to the students. Being a long time donor into this area, I am concerned by this proposal as I understand religious education delivers key psychological benefits to students 2. Promotes thick multiculturalism and social acceptance 3. Reduces the risk of student radicalisation
176	Growing up having scripture in public school both primary and high school was of huge benefit to me. It was the only class I felt entirely safe in and free to be myself. The scripture teachers were always so kind and caring. I had noticed many of my peers also benefited in that same way, particularly the ones who may have shown to feel left out in other classes. Getting rid of SRE would be a huge disadvantage to kids, especially those who don't know or see love at home.
177	I DO NOT support the PC's recommended changes to DGR status that would negatively impact independent schools (eg building funds). because it will have a profound impact on the ability of low-fee schools to raise much-needed funds, in turn threatening their viability and ability to provide affordable alternate education options (alternate to the public system). Numerous studies demonstrate the incredible value these schools bring to society, and the cost benefit they bring to government spending. The ability to widen DGR status to other groups should not come at the expense of these valuable educational institutions.
178	SRE in public schools is a positive - although public education is secular many parents want SRE taught in their school - this has continually been provided in public schools - YouthWorks is committed to public education and should not loose its right to be considered a charity

No.	Comment
179	<p>I am a Christian and my faith - and many of my friends - choose to give and spend time supporting SRE in schools and giving to school building funds. As a business owner, the tax deductible donations are important. I value the time and care that teachers put into teaching SRE for my daughter at school. Many students from one of my friend's SRE class last year connected with a local kids club at a church, providing them with valuable community connections and positive role models. Please actively support this ongoing significant contribution. SRE teachers provide thousands of hours of positive instruction for children every week. This community connection and faith instruction is vital for our country's future. Australian people of faith make significant contributions to the well being of our society. Please encourage this going forward by continuing to support SRE financially both for people and buildings to allow this to continue.</p>
180	<p>More than ever, children are looking for some firm foundations on which they can build their lives, principles that they can engage with their peers, teachers and elders with. While SRE may not be perfect, it ensures some children are taught principle that whole societies have based their culture and legal systems on. It seems foolish for Australian society to discourage this service which is largely delivered by volunteers by removing tax deductibility.</p>
181	<p>Most religious educations in schools promote social harmony than division. Tax deduction is money well spend, much costs effects than other programs - only provide tax incentive yet donors and these religious groups bear most costs. Many religious educators also provide counselling to students facing difficulties. My child participated in SRE in school with good outcome. Keep tax deductibility to SRE is money well spend.</p>
182	<p>I urge the Productivity Commission to change its position in its draft report and uphold the DGR status for Special Religious Education (SRE) organisations in public schools. SRE is shown by credible reasearch to: deliver key psychological benefits to students, strengthen multiculturalism and social acceptance, and reduce the risk of student radicalisation (Study of Special Religious Education and its value to contemporary society - Zehavit Gross and Suzanne D. Rutland). SRE is extremely valuable and helpful for those students who choose to attend - I know this from a number of my friends. People of faith are great contributors to our society; caring for the less fortunate, donating time and resources, and improving the mental health of those around them through genuine caring relationships. The draft report recognises the great contribution that philanthropy makes to Australian society and seeks to double philanthropic giving by 2030, yet cuts off at the knees some of the greatest givers in society by cutting the DGR status of SRE. In fact, people of faith are 25% more likely than their secular counterparts to donate money and 23% more likely to volunteer time (https://www.hoover.org/research/religious-faith-and-charitable-giving?mkt_tok=NzIwLUhZWc04NDkAAAGQtN8bMVLrdqgqR49Fhh1narcloqI5xGLrdHt3UiHVEES7xhjOzEcd99XB_6k8JdsOeNm9pqVrSfX-AOWwUPcHkD320VY4siY86WuGVtau). Restricting the effectiveness of SRE will only hurt society as a whole by reducing student's ability to learn more about their faith and the fundamental drivers for caring for others in their world. It is my faith which drives my giving of time and money – sacrificial giving is core to my belief since caring for others is central. We believe that all people are inherently valuable, and this drives a deep and genuine care for people of all walks of life. I urge the government to recognise the valuable contributions faith communities make to society and uphold the DGR status for Special Religious Education (SRE) organisations.</p>
183	<p>I am make aware that there is an intention to remove SRE fundings in public school from Deductible Gift Recipients (DGRs). My kids benefited from attending SRE in schools of which they grown up to be good citizen, and, good person. I strongly believe SRE 1. Delivers key psychological benefits to students 2. Promotes thick multiculturalism and social acceptance 3. Reduces the risk of student radicalisation As a Christian, I donate about 10% of my income to various charities and also volunteer in various activiites in the neighbourhood. Striping SRE fundings from DGR seems protrys the government as anti-faith, and, hurt feelings from Christian communities. I request the government to discontinue with the proposal.</p>

No.	Comment
184	Special Religious Instruction in public schools is provided for free by religious organisations and ethics organisations across the country. It is a clear case of community engagement, and I think it is important for us to continue to listen to and understand each other. I think it should remain tax deductible since the teaching and material costs are borne by the providers rather than any public entity.
185	We are in a process to establish a first Hindu School and withdrawing DGR status will make our achieving our dream difficult.
186	The Federal Productivity Draft Report recommends the removal of tax deductions for donations made to religious charities in support of SRE. I am opposed to this recommendation. I've been volunteering to teach SRE in Public Schools for 10 years and many of my students tell me that "Scripture is their favourite class of the week". Through the content taught and the methods by which they are taught my students are encouraged to think for themselves and know that they are valued and affirmed. There is strong evidence for the psychological and social benefits of supporting SRE in a Multicultural society. SRE is almost entirely run by volunteers who enrich the communal life of the school. The Department of Education states in its "Wellbeing Framework" that it aims to promote "Spiritual Wellbeing" of the students. SRE is a key mechanism for delivering this wellbeing. If SRE is undermined through the removal of its DGR status it will be a blow to diversity and multiculturalism in Australia. I am thoroughly opposed to the recommendation.
187	I support SRE keeping its tax-deductible status. My faith is a huge driver for my donations. We donate 10-15% of our after-tax income, and tax-deductibility is a very important factor for me. I believe SRE plays a very important role in the wider community. While I believe strongly in the separation of church and state, I oppose attempts at removing faith from the public square. Faith is personal, but not private.
188	I am writing to express my concerns about the Federal Government's Productivity Commission Draft Report and the threat it contains to remove the tax deductible status of donations to Special Religious Education in Government Schools. I live in Tamworth and we have 2 paid High school SRE teachers across the 4 high schools in Tamworth and 1 in Manila. These teachers are vital members of their school's communities and do so much more than teach scripture. They organise well being events, coach sports teams, help organise employment opportunities, are available at lunch times to talk with students and also provide support to other staff members. One of our scripture teachers tells of the number of students she has been able to care for who have struggled with anxiety, depression, gender confusion, suicidal thoughts, relationship and family issues. These teachers rely on the generous giving of churches and individuals, most who will choose to give elsewhere if the tax deductible status is removed from this giving. Our young people need more support not less so I urge the Government to reconsider their proposed plan to remove the tax deductible status from giving to support SRE in government schools.
189	The benefits of SRE run deep. Contrary to the vocalised secular opposition, it by nature encourages critical and objective thought, whether students are of a faith background or otherwise. This thoughtfulness is focussed on themselves, their character and their future, and outwardly on others, the world, and responsibility beyond themselves. Whether they take on the belief system of Christianity or not, the benefits of this education are profound.
190	I would like to comment on the ministry of Youthworks and also, SRE in schools. These are positive and helpful ministries in the lives of young people. Many young people from deprived backgrounds have been nurtured in uplifting principles which have freed them from a potential life of crime and self destruction. The Government pours millions of taxpayer funds into "safe" injecting rooms and other negative services which enhance anti-social behaviour rather than encourage good citizenship. I do not understand why you seek to undermine good and healthy programmes for our young people by denying tax deductability and any other concessions to ensure that these positive inputs into the lives of our young people can continue. Sincerely, Yvonne Hall.

No.	Comment
191	<p>My comment is in relation to Special Religious Education. I have a strong feeling that faith and religion is an important part of our Human make-up and character. The way we feel about ourselves and each other is guided by our religion. Even if you say, you have no faith, you still have a moral compass of what is right and what is wrong, an ethical guidance. In our culture, all our minimum ethical standards are set from a Judeo-Christian point of view. Therefore, it is only right that children are given the opportunity to learn about religion in the school environment. I am more than happy to use money from my earnings to support Special Religious Education in our schools. I also feel it is important to encourage others to do the same by ensuring that this gift is Income Tax Deductible. This gift of Special Religious Education also helps our schools by supplying teachers in the school campus at no cost to government. Please keep philanthropic giving for Special Religious Education tax deductible, and keep Special Religious Education in our Schools.</p>
192	<p>My Christian faith effects my every moment of every day, including my financial giving and volunteering in the community. The DGR status of Youthworks means I give a lot more to them than I would otherwise, so young Australians have more opportunity to know of/find God's love</p>
193	<p>The world boundaries are no longer clear. We have so many families intermodal. Disrupted lives in schools ,families, jails. This is free to RSE in school jail. It's all about freedom of choice, and what learn we don't always use straight away. But it gives us reasons to choose correctly in other matters in life. Other wise folks may never know both sides and will not have chooses. How is it hurting if you dont want to attend its a choice. Let's share the choice and the word of GOD.let's save one more life one by one if we can sharing is caring. Education is a choice. Life to live is another choice. God over sin. I have grand babies n children, if they can't hear it from me let others spread the lords work n words. God bless us all.</p>
194	<p>I am delighted that the productivity commission is working towards identifying motivations for philanthropic giving with a view to growing it further. I (along with many others I know personally) are keen to support initiatives which provide hope for our young people, especially in public schools and therefore I am passionate about the role which SRE plays in this pursuit. Many beautiful, faithful people volunteer their time, resources and energy in supporting young people via SRE and therefore it is critical in my view that the DGR status for this type of important community service is retained or expanded. I would also add the importance of faith communities contributions be valued and recognised within the DGR system.</p>
195	<p>In light of the Product Commission Draft Report, I urge the government NOT to remove SRE in public schools and private school building funds as Deductible Gift Recipients (DGRs). Research shows that SRE has an incredibly positive impact on the well-being of students, their families, and therefore our community. As a local church pastor and SRE teacher, this was reiterated to me by the principal of our local primary school (who is not a Christian), that she was supportive of SRE because schools with SRE consistently have higher student well-being scores than those that don't. In addition to the psychological benefits to students that SRE provides, SRE also promotes multiculturalism and social acceptance, as well as reduces the risk of student radicalization. There are many great causes and charities that deserve DGR status to help encourage Australians to support them financially. They all contribute to the fabric and well-being of our society. SRE is one of them and it would be wrong to discriminate against SRE, whilst allowing all others to retain their DGR status. Secondly, our private schools play a vital role in providing education to the young people of our community. Without the private school sector, our government would not be able to meet the educational needs of our state. The DGR status for school building funds is an appropriate recognition of the critical importance private schools play in the future development, education, and equipping of future generations in NSW. Given the above, and the fact that the Draft Report recognises the invaluable contribution of philanthropy in Australia, and signals the Government's desire to double philanthropic giving by 2030, I urge the Government to ensure SRE in public schools, and private school building funds retain their DGR status. Yours sincerely Rev. Stuart Maze</p>

No.	Comment
196	<p>As someone who has previously gone into a local state primary school to teach SRE on my days off (currently working as a K-12 teacher) I'm very concerned to hear about the possible removal of tax deductions for donations to help support this! In educational spaces where students grapple with their big questions about life, where anxiety/mental health issues (especial post Covid) have been on the increase & a huge amount of teachers are leaving/retiring, the weekly stability of having a volunteer teach, care for & encourage students will be hugely impacted by this. Although people donate regularly, in the current financial climate with no tax deductibility, these classes may not be able to run. I'm not sure why the government would stop supporting faith based organisations when they make such an impact in children's lives? Educationally, the course is well organised with clear outcomes & objectives – like any current school program - with teachers undergoing regular observations from an experienced volunteer so there should be no issues with that aspect. I pay my taxes & I donate money to a variety of organisations. My belief in God impacts my life & inspires me to help others. I myself was able to attend SRE & high school groups which helped me deal with events I experienced in childhood, gave me a safe space to connect with leaders & peers, & I learnt about working with/supporting others. I can say from personal experience that there is long term impact for these classes. I've come across students I've taught, now young adults, who have gone on to work with youth/elderly, as well as volunteer in local community (or international) groups/events. I currently work in a high school where we regularly take students on camps run by Youthworks teams & the feedback from families is so positive. Events like this will not be able to go ahead if they are financially crippled – even though the young leaders try to fundraise to get them through their training. I left high school & began training to be a teacher. I'm now in my 50s & am still trying to help & support students, grateful for the way I was supported. I am not sure that the Commission realises the impact removing funding will have. What other DGRs have been removed?</p>
197	<p>Please do not undermine the provision of SRE in NSW public schools. I have been teaching children about God for 25 years, telling them that Jesus is the true light of the world. My students always love coming to Scripture, where they learn truths that are bigger than themselves. The small school where I teach has a Kindergarten enrolment of 25 students for 2024 - a powerful endorsement from parents, warmly supported by the school staff. Please do not let a tax policy threaten something so precious. Thank you. Anne Martin</p>
198	<p>SRE is a huge part of our churches regular charitable giving. It is helping young people liv3 on the world of a hopeless future. These young future citizen need the guidance of scripture and of leaders.</p>
199	<p>I would like to support SRE in public schools. It has been proven that Scripture lesson's help children to have faith that there is someone in control of the universe.</p>