

4 September 2018

Senior Advisor  
Indirect Taxes and Not-for-Profits Unit  
Individuals and Indirect Tax Division  
The Treasury  
Langton Crescent  
PARKES ACT 2600

Via email [DGR@treasury.gov.au](mailto:DGR@treasury.gov.au)

### **Submission to the Public consultation - Deductible Gift Recipient (DGR) Reforms, September 2018**

Humane Research Australia (HRA) is a not for profit organisation that challenges the use of animal experiments and promotes more humane and scientifically valid non-animal methods of research. We are making this submission as a charity, already registered with the ACNC, but which currently does not enjoy DGR status.

As mentioned at the beginning of the consultation paper, “[t]he DGR tax arrangements are intended to encourage philanthropy and provide support for the not-for-profit (NFP) sector”

As a charity that has not previously qualified for DGR status we understand the significance of this.

Whilst we consider the importance of the existence of charities such as HRA – primarily to question and challenge the relevance of current practices in the research community and to promote methods of research which are more likely to result in clinical translation and thus better health of the Australian population – previous applications for DGR status have proven difficult due to our inability to clearly identify in any of the required categories.

The inability to obtain DGR status has meant that we do not qualify for many philanthropic grants that are available and which many charities depend on for their continued work. It also means that we are unable to take advantage of various other schemes such as workplace giving as these also require DGR status.

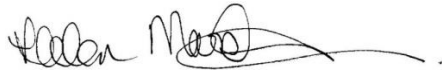
Without receiving any form of government funding, we are solely reliant on memberships and donations to fund the important work that we undertake towards ending cruel and unnecessary animal experiments, and of course time taken to fundraise detracts from our ability to focus on our key objectives.

HRA therefore respectfully requests that while the review considers the ***Commissioner of Taxation’s discretionary power to exempt DGRs from the requirement to register as a charity in limited circumstances*** (as stated in your purpose and outline of consultation paper), this also be extended to provide discretion in allowing charities which do not fit specifically into the endorsement categories as outlined by the Australian Taxation Office.

I urge your panel to please include consideration of this issue as part of your review.

Thank you for allowing us this opportunity. Should you require any further information or clarification, Humane Research Australia will be happy to discuss.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'Helen Marston', with a long horizontal flourish extending to the right.

Helen Marston  
Chief Executive Officer