# Submission to the Tax Deductable Gift Recipient Reform Opportunities Discussion Paper

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### FARE recognises that the NFP sector has and continues to play an important role in Australian society, but maintains that political interference and increased bureaucracy will not contribute to supporting a sector that has for decades worked to achieve positive social, cultural and environmental change.

The Foundation for Alcohol Research and Education (FARE) welcomes the opportunity to provide comment on the Tax Deductable Gift Recipient Reform Opportunities Discussion Paper (Discussion Paper).

FARE recognises that the NFP sector has and continues to play an important role in Australian society, contributing to a diverse range of areas such as health, arts and culture, social services and the environment. The sector provides key opportunities for Australians to pursue their interests and contribute to achieving positive social, cultural and environmental change.  
Part of the reason for the development of this Discussion Paper is due to FARE recognising the need for reform of complex not-for-profit sector governance and administrative arrangements.

Our submission argues that: DGR reform should be guided by principles that ensure a sustainable NFP sector; DGR reform should focus on charitable purpose not charitable activity; advocacy in pursuit of a charitable purpose is a legitimate activity; and reviews and audits must be commensurate with nature of risk.

FARE appreciates that any reform to the DGR tax arrangements must be done in a way that will result in the growth and sustainability of the NFP sector. However, FARE maintains political interference and increased bureaucracy will not contribute to supporting a sector that has for decades worked to achieve positive social, cultural and environmental change.

[view the submission](https://fare.org.au/wp-content/uploads/FARE-submission-to-the-Tax-DGR-Reform-Opportunities-Discussion-Paper-18-Jul-17.pdf)

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