

Submission to the independent review of interactions between the EPBC Act and the agriculture sector

Thank you for the opportunity to contribute the following to the independent review

As a rate payer living in rural Australia, I remain disappointed that my local council cannot provide me with a summary of the matters of national environmental significance that is incorporated into my quarterly rates notice. After all, my local council knows exactly what agriculturally productive land I own and therefore what matters of national environmental significance I could be protecting or destroying.

I think the Australian Government could improve its achievement of environmental protection and biodiversity conservation objectives by having the Australian Taxation Office modify its current guidance to the agricultural sector.

Current guidance from the Australian Taxation Office states that primary producers are able to deduct the cost of fencing and water facilities such as dams, tanks, bores, irrigation channels, pumps, water towers and windmills. The Australian Taxation Office fails to mention however that such assets when constructed and/or operated can also adversely affect a matter of national environmental significance such as a threatened species or ecological community.

Other current guidance from the Australian Taxation Office states that a person can claim a deduction for expenditure for the purpose of carrying on environmental protection activities to prevent, fight and remedy pollution, and to treat, clean up, remove and store waste from an activity such as mineral exploration or mine rehabilitation. Regrettably, agriculture is not specifically identified in this guidance and yet agriculture in Australia involves soil, water and vegetation exploration along with the rehabilitation of the land. Exploration and rehabilitation by the agricultural sector in Australia can help to identify and restore matters of national environmental significance.