31 October 2024

Senator Dean Smith PO Box 6100 Parliament House Canberra ACT 2600 By email: senator.smith@aph.gov.au

Dear Senator.

## Tax Laws Amendment (Incentivising Food Donations to Charitable Organisations) Bill 2024

We are writing in regard to your Private Members Bill, the Tax Laws Amendment (Incentivising Food Donations to Charitable Organisations) Bill 2024.

As we have previously advised the Senate Standing Committee on Economics as part of their Inquiry, Coles Group is pleased to support this Bill believing it will significantly reduce food waste and help provide food to more people in need.

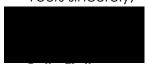
Our purpose is to help Australians eat and live better every day and supporting our environment, team and communities is central to our strategy. We work collaboratively with our industry partners, suppliers and customers to increase food security, reduce waste and overall, conserve valuable resources.

Every Coles supermarket and distribution centre connects with a food waste solution, something we first achieved at the end of FY19. Our first choice for unsold, edible food is to donate it to food rescue organisations. Following that, we have other food waste solutions including donation to farmers and animal or wildlife services, organics collections and in-store food waste disposal equipment. Coles has now donated the equivalent of 200 million meals since 2011 through our partnership with SecondBite. We also partner with Foodbank which collects from our grocery distribution centres across Australia.

We are supportive of amendments to the turnover threshold proposed in the draft Bill, noting this would allow more medium sized businesses, many who operate with high turnover but low margins, to obtain a tax incentive associated with the offset claim. However, we are aware that queries have been raised as to whether the major supermarkets would be eligible for these tax incentives, and I can advise that this is not something that Coles would seek to utilise.

We hope that this advice assists with the successful passage of this important Bill.

Yours sincerely,



Sally Fielke

Group Corporate and Indigenous Affairs Officer

