



Committee Secretary
Senate Rural and Regional Affairs and Transport Committee
Department of the Senate
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SUBMISSION TO THE SENATE INQUIRY INTO THE LEGISLATION UNDERPINNING CARBON SINK FORESTS

The Department of Environment and Conservation (DEC) welcomes the opportunity to provide a submission to the Senate inquiry into the legislation underpinning carbon sink forests.

DEC is supportive of a policy framework encouraging the practical application of initiatives to tackle and reduce the impact of carbon emissions on the environment. DEC's comments are limited to the accompanying *Environment and Natural Resource Guidelines* to the *Income Tax Assessment Act 1997* (ITAA 1997), issued on 2 July 2008.

DEC endorses the application of these guidelines ensuring compliance with State legislation and policy framework for the protection of biodiversity, water conservation and salinity prevention. DEC would not support establishing carbon sink forests at the expense of significant areas of native vegetation or undue pressure on water catchments.

A handwritten signature in black ink, appearing to read 'Keiran McNamara'.

Keiran McNamara
DIRECTOR GENERAL

31 July 2008