



Animal welfare charity – schedule for deductible gift recipient applicants

Complete this schedule if your organisation is applying for endorsement as a deductible gift recipient under the category Animal welfare charity (item number 4.1.6). For instructions on using this schedule, refer to [Animal welfare charity – form for deductible gift recipient applicants](#) or search for QC18908 on ato.gov.au

The example answers are provided to help you answer the questions and are not prescriptive.

Completing this schedule

This schedule should be completed by a person authorised by the organisation to act on its behalf.

To complete the schedule:

- Download a copy of the schedule to your computer and check that you can save information in the schedule.
- Type directly into the schedule.
- Place **X** in ALL applicable boxes.
- You **must** answer all questions unless we tell you otherwise.

Section A: Applicant information

1 Your organisation's Australian business number (ABN)

2 Your organisation's legal name

3 Provide your organisation's objects as they appear in its constituent or governing document

Example answer

In clause 2 of Animals Inc's Memorandum of Association our objects are stated as:

'The purposes for which the association is to be conducted are:

2.1 to provide care for lost animals and for injured or mistreated animals that have no identifiable owner

2.2 to find permanent homes for the animals referred to in subclause 2.1

2.3 to make available information about the care, protection and treatment of animals

2.4 to discourage cruelty to animals.'

- ❗ Objects might be called 'purposes', 'objectives', 'trusts' or 'aims' in your organisation's constituent or governing document. Do not include powers, such as the power to operate a bank account, hire employees or sell land, even if they are described as objects in your organisation's constituent or governing document.

4 Does your organisation have an internet site?

No

Yes Provide your web address

Section B: **Charity**

To be an animal welfare charity your organisation must be registered with the Australian Charities and Not-for-profits Commission (ACNC) as a charity.

5 Is your organisation registered with the ACNC as a charity?

No

Yes Go to **Section C**.

6 Which of the following best describes your organisation?

Select ONE box only

Your organisation is currently applying for registration as a charity with the ACNC.

Your organisation would be entitled to registration with the ACNC as a charity but has not applied to the ACNC. Your organisation must be registered by the ACNC as a charity to qualify as an animal welfare charity (item 4.1.6). To apply for registration as a charity with the ACNC, refer to acnc.gov.au

Other – do not complete this schedule. Your organisation does not qualify as an animal welfare charity (item 4.1.6).

Section C: Principal activity

To be an animal welfare charity, your organisation's principal activity must be one or both of the following:

- providing short-term direct care to animals (but not only native wildlife) that have been lost or mistreated or are without owners
- rehabilitating orphaned, sick or injured animals (but not only native wildlife) that have been lost or mistreated or are without owners.

An animal welfare charity can undertake other activities, but only if those other activities, when viewed together, are secondary to the principal activity.

Working out the principal activity involves considering several factors, including the involvement of staff and volunteers, numbers and types of services provided, expenditure, and uses of facilities and resources.

7 Does your organisation only assist native wildlife?

No

Yes **Do not complete this schedule.** Your organisation does not qualify as an animal welfare charity (item 4.1.6). Item 6.1.1 provides gift deductibility for some environmental organisations. Refer to [DGR table](#).

8 Describe your organisation's activities providing short-term direct care to animals that have been lost or mistreated or are without owners

Example answer

At Animals Inc people bring us cats, dogs and horses that are lost or mistreated. We receive them at our refuge. We feed, clean and shelter all the animals and treat the injuries of the mistreated (calling in a vet when needed). We advertise animals for adoption on our website and at local veterinary clinics. Our aim is to rehome the animals as quickly as possible, where this is not possible the animals are humanely put down.

9 Describe your organisation's activities rehabilitating orphaned, sick or injured animals that have been lost or mistreated or are without owners

Example answer

For the dogs, cats and horses that are injured, we assess their needs for rehabilitation at our Animals Inc refuge. We continue to feed up the animals that need it, train the animals that are having trouble being with people and provide rehabilitation for the ongoing effects of injuries. Then we find new homes for them.

10 Describe your organisation's activities which are not covered by questions 8 and 9

Example answer

Animals Inc has difficulty in finding homes for some horses, so we provide shelter and care for them for the rest of their lives. Our staff also give talks and presentations on animal care to community groups and at schools and agricultural shows.

11 Are the activities at questions 8 and 9 the principal activity of your organisation?

Take the total of your organisation's activities at questions 8 and 9 and compare them to your activities at question 10 to work out which is your principal activity.

No Do not complete this schedule. Your organisation does not qualify as an animal welfare charity (item 4.1.6).

Yes Explain how you worked out that they are your organisation's principal activity.

Example answer

At Animals Inc we've never looked after more than three or four horses in long-term care (question 10), which is a small number compared to the approximately 10 animals per week we treat and find homes for (questions 8 and 9). This long-term care takes less than 2% of our time and expenditure, and the area of land used is also used for short-term care and rehabilitation. The animal care presentations (question 10) use only 10% of our staff time and less than 10% of our expenditure, with the rest going to the activities covered by questions 8 and 9.

Section D: Winding-up and revocation of DGR status

For DGR endorsement, your organisation is required, by a law, its constituent documents or rules governing its activities, to transfer surplus gifts and deductible contributions to another gift deductible fund on winding-up or revocation of DGR endorsement, whichever is the earlier.

➤ For more information refer to [Winding up and revocation](#).

12 Is your organisation required, by a law, its constituent documents or governing rules, to transfer the following surplus assets to another DGR on the earlier of winding-up or revocation of endorsement:

- gifts and deductible contributions made to the organisation for its principal purpose
- any money received by the organisation because of such gifts and contributions?

No Do not complete this schedule. Your organisation does not qualify for endorsement as a deductible gift recipient.

Yes Provide your winding-up and revocation of DGR status clause number. For Australian statutory bodies that do not need to include winding-up clauses, provide the title of statute.

Section E: Declaration

Before you submit this form, check that you have provided true and correct information.

Penalties

Penalties may be imposed for giving false or misleading information.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

Name of person completing this form

Position held

Business hours phone number (8.30am to 5.30pm weekdays)

Mobile phone number

Declaration

I am authorised to make this declaration on behalf of the organisation.

The information contained within this schedule is true and correct.

Date ^{Day} / ^{Month} / ^{Year}

Lodging your schedule

Send the completed schedule with the [Application for endorsement as a deductible gift recipient](#) (NAT 2948) to

Australian Taxation Office

PO Box 3373

Penrith NSW 2740