Australian Government
Australian Taxation Office

Animal welfare charity – schedule for deductible gift recipient applicants

Complete this schedule if your organisation is applying for endorsement as a deductible gift recipient (DGR) under the category Animal welfare charity (item number 4.1.6).

For instructions on using this schedule, refer to *Animal welfare charity – schedule for deductible gift recipient applicants* on ato.gov.au

Completing this schedule

- Download a copy of the schedule to your computer.
- Check that you can save information in the schedule.
- Type directly into the schedule.
- Place **X** in ALL applicable boxes.
- 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 Does your organisation have a website and/or social media pages?

No

Yes ▶ Provide details below.

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.

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

No

Yes ▶ Go to **section C.**

5 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.

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

! 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 the ACNC website

Section C: **Institution**

To be an animal welfare charity your organisation must be an institution.

An institution is an organisation established to promote a purpose. It can take the legal form of a trust, company or incorporated or unincorporated association. An institution is identified by its activities, size, permanence and recognition.

An institution is not:

- a fund – for example, a trust merely to manage or hold trust property to make distributions to other entities or people
- a structure with a small and exclusive membership that is controlled and operated by family members and friends and carries out limited activities.

6 Is your organisation an institution?

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

Yes ☐ Describe your organisation's size, permanence and recognition, including any organisations which recognise or support your activities and the current number of members, employees and volunteers (information on your organisation's activities will be gathered in later questions).

Tell us about any personal or family relationships between members of the governing body.

Is your organisation co-located with another organisation or a private residence?

No ☐

Yes ☐ Demonstrate how your organisation is separate to that organisation or private residence and provide any formal agreements.

Section D: **Principal activity**

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

For more information, refer to Animal welfare charities

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). Organisations that only assist native wildlife may be eligible for endorsement under Item 6.1.1 – environmental organisations. Refer to the DGR table

8 Does your organisation undertake either or both of the following as its principal activity?

- providing short-term direct care to animals that have been lost or mistreated or are without owners
- rehabilitating orphaned, sick or injured animals that have been lost or mistreated or are without owners.

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

Yes ☐

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

The principal activity must be explicit and reflected in your organisation's objects.

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.

10 Complete the table on the following page to show:

- the activities your organisation undertakes or will undertake
- the start date of each activity
- the number of animals assisted to date
- the proportion of these activities that is or will be conducted through another organisation
- how much time and money is allocated or will be allocated to each activity.

Do not simply restate your organisation's purposes or objects as written in its constituent or governing document. You should provide the types of activities that your organisation undertakes.

The care and rehabilitation can cover a broad range of activities that are not limited to veterinary services.

There are several examples of what could qualify as short term direct care. These are:
- veterinary services for animals' injuries and illnesses
- recovery, first aid and transport of injured animals
- washing and grooming lost animals and ridding them of fleas and ticks
- feeding and sheltering animals in the short term while their owners are contacted or new homes are found.

Rehabilitation varies with the needs and condition of the animals that are orphaned, sick or injured, but includes:
- training an orphaned animal to interact safely with humans
- providing care to return animals to health
- training injured animals to walk and eat again.

If your organisation has not yet started operating, describe the activities your organisation intends to undertake in the next 12 months and estimate the time and money allocated to each.

List both the organisation's animal welfare activities as well as any other activities.

If you need more space, attach additional pages to this schedule.

Make sure the percentages allocated to each activity for the time allocation add up to 100%.

Section	Description of the activities*	Start date of the activity (estimate dd/mm/yyyy)	Number of animals cared for/rehabilitated to date	Activities conducted through another organisation (estimate, %)	Time allocated (% of all time spent on all activities)	Money allocated (estimate, $)
1	Providing short-term direct care to animals that have been lost or mistreated or are without owners					
				%	%	
				%	%	
				%	%	
				%	%	
2	Rehabilitating orphaned, sick or injured animals that have been lost or mistreated or are without owners					
				%	%	
				%	%	
				%	%	
				%	%	
3	All other activities (including long-term care of animals, education and awareness raising, neutering of pets, other veterinary services for pets and working animals, cat or dog boarding)					
				%	%	
				%	%	
				%	%	
				%	%	
					0 %	**$0.00**

* Attach evidence of your organisation's current or planned activities, such as annual reports, business or strategic plans, newsletters, calendars of events, promotional materials, a logbook of animals cared for/treated/rehomed, adoption policy, foster care agreements or partnership/formal agreements with veterinarians/other organisations.

11 For each short-term direct care activity listed in Section 1 of the table in Item 10, describe how the activity provides short-term direct care to animals that have been lost or mistreated or are without owners.

This should include:

- the types of animals cared for
- how the animals come into your care
- the physical location that the animals are cared for at and by whom (for example, staff, volunteers, foster carers)
- the type of care provided to the animals
- how many animals are currently in your organisation’s care
- how ownership is given/transferred to your organisation when the animals come into your care
- rehoming strategies
- how many animals have been rehomed
- how long (on average) the animals stay in your organisation’s care before being rehomed
- any formal agreements or arrangements with any other organisations.

12 For each rehabilitation activity listed at Section 2 of the table in Item 10, describe how the activity rehabilitates orphaned, sick or injured animals that have been lost or mistreated or are without owners.

This should include:

- the types of animals in the rehabilitation program/s
- how the animals come into your rehabilitation program/s
- the physical location that the animals are rehabilitated at and by whom (for example, staff, volunteers, foster carers)
- the type of rehabilitation provided to the animals
- how many animals are currently in your organisation's rehabilitation program/s
- how ownership is given/transferred to your organisation when the animals come into your rehabilitation program/s
- rehoming strategies
- how many animals have been rehomed
- how long (on average) the animals stay in the organisation's rehabilitation program/s before being rehomed
- any formal agreements or arrangements with any other organisations.

13 Describe each activity listed at Section 3 of the table in Item 10.

If describing long-term care, include:

- the percentage of animals (out of the total animals cared for) that remain in your care long term
- number of animals currently kept long term
- the reasons behind why they were not rehomed.

Some long-term care of animals is permitted when it is not the principal activity.

Section E: **Winding up and revocation of DGR status**

A prerequisite for DGR endorsement is that your organisation is required – by law, its constituent documents or rules governing its activities – to transfer surplus gifts and deductible contributions to another gift deductible fund, authority or institution on winding up or revocation of DGR endorsement, whichever is the earlier. For registered charities, the transfer must be to another DGR with similar objects, which is charitable at law.

For more information, refer to Winding up and revocation.

Sample clause

If the organisation is wound up or its endorsement as a deductible gift recipient is revoked (whichever occurs first), any surplus of the following assets shall be transferred to another organisation with similar objects, which is charitable at law, to which income tax deductible gifts can be made:

- *gifts of money or property for the principal purpose of the organisation*
- *contributions made in relation to an eligible fundraising event held for the principal purpose of the organisation*
- *money received by the organisation because of such gifts and contributions.*

14 Is your organisation required, by a law, its constituent documents or governing rules, to transfer the following on the earlier of winding up or revocation of endorsement?

- surplus gifts, deductible contributions, and
- any money received because of such gifts and contributions to a charity with a similar charitable purpose to which income tax-deductible gifts can be made.

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

Yes ☐ Provide the clause number

Section F: **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 (8:30 am to 5:30 pm weekdays)

Mobile phone number

Email address

I am authorised to make this declaration on behalf of the organisation. The information contained within this schedule is true and correct.

Signature

Date

Day / Month / Year

Lodging your schedule

If you are completing this schedule as part of the ACNC charity registration application process:

- attach the completed schedule to the ACNC charity registration application form, where indicated
- **do not** attach your evidence documents; the ATO will request these from you at a later date.

If you are not completing this schedule as part of the ACNC charity registration application process, send the completed schedule with:

- an Application for endorsement as a deductible gift recipient (NAT 2948)
- evidence documents (if applicable) and
- a copy of your constituent or governing document

to:

Australian Taxation Office
PO Box 3373
PENRITH NSW 2740

Print form

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