

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Supplementary Budget Estimates 2012

18 October 2012

Question: **SBT 37**

Topic: **Animals without owners – list of organisations (ATO)**

Hansard Page: **105**

Senator SIEWERT asked:

Senator SIEWERT: Can you provide a list of organisations that do receive status under the animals without owners category? And is there an across-the-board review going on about the various definitions that are applicable to charity status, or DGR status?

Answer:

There is not a specific deductible gift recipient category for 'animals without owners'. However, the animal welfare charity category of deductible gift recipients under item 4.1.6 of section 30-45 of the *Income Tax Assessment Act 1997* allows for deductible gift recipient status to a charity whose principal activity is one or both of the following:

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

It has long been the practice of the Commissioner not to provide information about the affairs of individual taxpayers. However, the ABN Lookup facility on the Australian Business Register (ABR) website provides access to the publicly available information supplied by an organisation when they register for an Australian Business Number (ABN). This includes information about the tax concessions available to a specific charity and whether the charity has deductible gift recipient status. The ABN Lookup does not specify the category of deductible gift recipient endorsement. That is, it does not specify which organisations are animal welfare charities.

Table 10.4 in *Taxation Statistics 2009-10* (at page 107) shows that there were 154 animal welfare charities endorsed as deductible gift recipients at 31 October 2011.