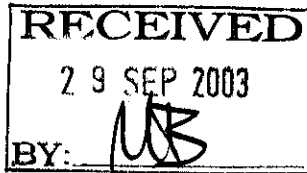




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25th September 2003

Consultation on the Definition of a Charity
Board of Taxation
C/- The Treasury
Langton Cres
PARKES ACT 2600

Consultation on the Definition of a Charity
Consultation Plan

Enclosed is the Animal Welfare League of SA Inc submission on the subject matter
for your kind consideration.

Yours sincerely

Brian Whinfield
Executive Officer



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Submission to the Inquiry into the Definition of Charities and Related Organisations

The following observations and considerations are presented in relation to the subject inquiry:

Dominant purpose “to be altruistic”. The Animal Welfare League of SA Inc (the League) seeks clarity of definition in the bill to ensure the term “altruistic” does include or applies to species other than humans.

Importance of access to DGR status. Under current standards, organisations involved in animal welfare tend to be excluded from access to DGR status on the basis that “they are not involved in acts supporting human welfare, support and sustenance in time of need”. There is inconsistency in this position as the RSPCA currently receives assistance in this way. It is well recognised that most animal suffering is brought about by the imposition of the human will and that the results have a direct and often immediate impact on humans. Most, if not all animal welfare groups are directly involved in human assistance in time of need, or to “correct” the adverse results to animals caused by humans. Education, emergency support, social welfare support and assistance to the natural environment are cases in point. DGR status is important to the League to allow a display of support to our many contributors. This seems a relatively small imposition on the budget given the responsibilities absorbed voluntarily by organisations such as the League, which would otherwise have to be provided by the state. Nationally, these activities amount to many millions of dollars.

Involvement in changes to government policy. It is critical that this matter is much clearer than that proposed. What does “more than ancillary or incidental to the other purposes of the entity concerned” actually mean in practice? It is an important, although not “core business”, to be able to express opinions and to press for change to inappropriate laws in the pursuit of achieving the League’s objects. This process is fundamental to our democratic process and cannot be placed at risk of a narrow definition that will have to be tested through the Courts.