29 September 2003

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

Dear Sir/Madam,

Submission to the Consultation from Animals Australia (Also known as: Australia and New Zealand Federation of Animal Societies Inc.)

Thank you for this opportunity to provide the input of our federation to this consultation.

Animals Australia represents 39 Australian-based animal welfare groups. We represent the views of these groups to the government, to animal industries, to the media and to the general public. We therefore share these group's expectations and the problems encountered by people working in this charitable sector.

Our concern is primarily, that animal welfare groups have thus far been excluded from the definition of charity and we do not consider that this should be the case. Animal welfare can in fact be considered equally, if not more, deserving of charity status than human victims of poverty or sickness, as such people have existing mechanisms or avenues to pursue that can assist them to alleviate their situation.

There is a growing realization in the community that the welfare of non-human animals matters. This can best be simply demonstrated by the increasingly stringent State and Territory legislation being introduced to protect animals. Each State and Territory has either introduced new legislation, is planning to do so, or has substantially improved existing legislation in the last five years. Not only are fines and imprisonment terms for cruelty to animals being increased, the very definitions of cruel or unacceptable practices have altered. For example, in recent years each of Victoria, New South Wales and the Australian Capital Territory have introduced legislation covering the suffering of crustaceans to ensure their handling and death in markets and restaurants are humane. These developments, building on similar increases in recognition for the importance of animal welfare over the past two decades, indicate that lobbying for improved standards of animal welfare is a key and integral part of animal protection within Australia.

Many animals are exposed to horrific, systematic treatment and they are unable to speak out for themselves. It is therefore imperative that animal welfare groups exist in order to protect their interests. Animal welfare must be seen as a legitimate and important charitable purpose.

Of equal concern is that one of the disqualifying purposes of a charity is "attempting to change the law or government policy". As a federation, examining and seeking to improve animal welfare legislation has been an integral part of our existence.

We therefore recommend that the protection of animals be specifically included in the definition of 'advancement of social or community welfare', and that the disqualifying purpose relating to policy and law change be abandoned forthwith.

Yours sincerely,

Glenys Oogjes Executive Director