



Are you ready for 2026?

Now's the perfect time to undertake a review of your NFP and take stock of what to expect in the year ahead.

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To help you have a stress-free year, we're taking a look at some of the key tax, super and registry obligations your NFP may have in 2026. Knowing what's coming up can help you plan and stay on top of what you need to do.

Don't forget that you can use the [NFP tax, super and registry responsibilities checklist](#) to tick off tasks as you go.


And if all you want is a quick reminder, you can check the [Due dates by topic](#) for:

- Activity statements
- Goods and services tax
- Income tax
- NFP self-review return
- Pay as you go (withholding and instalments)
- Super guarantee
- TFN reporting for closely held trusts.

Will you need to lodge?

You may need to lodge an annual NFP self-review return or annual income tax return.

- If your NFP has an active ABN and is self-assessing as income tax exempt, you'll need to lodge the annual [NFP self-review return](#) for


2025–26, due between 1 July and 31 October. You can lodge using our automated self-help phone service on **13 72 26**, through [Online services for business](#) , or a registered tax agent can lodge on your behalf.


- NFPs not eligible to self-assess are [taxable](#). You'll need to review your income to check if you need to lodge either an [income tax return](#) or [notify us of a non-lodgment advice](#). Both are due by 15 May, unless you have an [ATO approved substituted accounting period \(SAP\)](#).
- [Charitable NFPs](#) are not eligible to self-assess and will be taxable unless they are registered with the Australian Charities and Not-for-profits Commission (ACNC) and endorsed by us as income tax exempt.
- Registered charities do not need to lodge the NFP self-review return or an income tax return. However, they must meet annual reporting obligations with the ACNC.

Correct details matter

You'll need to have correct contact details and authorisations in place so that you don't miss important updates from us, and the right people are authorised to act on behalf of your NFP.

If there have been any changes in your organisation's ABN details, such as address, email or authorised contact person, you can notify us of those changes:

- online in the [Australian Business Register](#) , or a registered tax or BAS agent can update on your behalf
- [by phone](#), or
- by filling out the [Change of registration details \(NAT 2943\) paper form](#).

You can update your NFP's authorisations in [Relationship Authorisation Manager](#)  (RAM) and Access manager. If you have lost contact with your authorised contacts you can appoint new contacts with the Change of registration details (NAT 2943) paper form.

Stay on top of your employer responsibilities

If your NFP employees paid staff, you'll need to be aware of your [obligations when people work for you](#). Check you're withholding the correct amount of PAYG tax and paying the correct amount of super on time. Remember, each time you pay your employees, you'll need to report their tax and super information to us through Single Touch Payroll (STP) enabled payroll software. You may also have to report and pay fringe benefits tax (FBT).

Be aware that there are also things you need to do when an employee or an independent contractor [stops working for you](#). Penalties may apply if you're not on top of your reporting, lodgment and payment due dates.

Get your DGR endorsement right

Deductible gift recipient (DGR) endorsement allows NFP organisations to receive donations that are also tax-deductible for the donor.


To receive endorsement, your NFP must meet [eligibility criteria](#), and once endorsed, you need to regularly review your DGR status, ensuring you continue to operate for the purposes you received your DGR status.

If there have been changes to your organisation's structure or operations, you must inform us in writing that your organisation is no longer eligible for [endorsement](#).

Planning to apply for DGR endorsement? Get tips and tricks to help you [Keep your DGR application on track](#) in this recent NFP news article.

Help and support

For further advice and assistance you can phone our dedicated NFP advice line on **1300 130 248** between 8 am and 6 pm, Monday to Friday.

The [Not-for-profit newsroom](#) provides a variety of articles on reporting and lodgment obligations, as well as general NFP topics. You can also [subscribe](#)  to get our newsletter straight to your inbox!

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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