



## Changes to your organisation

Changes to your not-for-profit (NFP) organisation can affect your tax situation. You must notify us about some changes.

### Not-for-profit key personnel

As many not-for-profit organisations elect office bearers for an annual term, their authorised contact people often change from year to year. It is important that the information we hold on your authorised contact people is accurate and up to date so they are able to make enquiries about your tax affairs. A checklist is available to help your organisation hand over its tax affairs to a new administrator.

### Structure and activities

We provide worksheets to help you self-review your organisation's entitlement to endorsement and concessions.

### Ending your organisation

If you wind up your not-for-profit organisation, you may need to cancel your registration for one or more taxes and there may be capital gains tax consequences.

### Notifying us of changes to your not-for-profit

How to contact us if you have changes in circumstances, such as personnel, structure or activities.

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QC 46367

## Not-for-profit key personnel

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**Last updated** 8 January 2019

As many not-for-profit (NFP) organisations elect office bearers for an annual term, their authorised contact people often change yearly.

You must notify us about changes to your authorised contacts so they can make enquiries about your organisation's tax affairs. This helps us protect your organisation's privacy and provides them with access to the information they need.

We recommend you notify us of these changes as soon as they happen, to avoid delays.

If your organisation changes its tax administrator, for example a treasurer, office bearer or employee involved in the tax administration of your organisation, we provide a checklist to help you hand over its tax affairs to the new administrator.

If your organisation changes its **public officer**, you must notify us within 28 days of your organisation becoming aware of the change. NFP organisations that are companies or unincorporated associations carrying on business in Australia need to appoint a public officer. You also need a public officer if your organisation is deriving income in Australia from property – for example, interest, rent or dividends.

**See also**

- Notifying us of changes
- Handover checklist: not-for-profit administrators

QC 16635

## Structure and activities

We provide worksheets to help you self-review your organisation's entitlement to endorsement and concessions.

**Last updated** 24 February 2025

Changes to the structure and activities of your not-for-profit (NFP) organisation can affect your ability to continue to access some endorsements and concessions.

There are many reasons why your organisation may need to change its structure. They include:

- changes in size, income or assets
- increasing membership numbers
- changes in location or operation.

Your organisation's fundraising and other activities may grow to a point where you decide to apply for deductible gift recipient status and need to amend your constitution.

We recommend that you carry out a yearly self-review of your organisation's entitlement to endorsement and concessions. You should also carry out a review when there is a change in your organisation's structure and activities.

If your organisation is no longer entitled to endorsement, you must notify us. We may prosecute if you do not notify us.

We have worksheets to help you self-review your organisation's entitlement to endorsement and concessions.

We also have a self-governance checklist to help you conduct review your organisation's status as an NFP organisation and its tax

obligations. The checklist will assist you with your governance practices. Good governance practices helps you identify and manage tax and super compliance risks.

Use our worksheets and self-governance checklist annually, and whenever there is a change in your organisation structures and activities.


### **Next steps**

- **Endorsement review worksheet for income tax exempt charities (NAT 74110)**
- **Worksheet 1: review of a DGR endorsed as a whole**
- **Worksheet 2: review of a DGR endorsed for the operation of a fund, authority or institution it owns or includes**

If a change in your organisation's structure creates a new entity, you need to apply for a new ABN and endorsement for the various concessions your organisation wants to access. If your previous organisation's structure is no longer operating, you must cancel the ABN.

If your unincorporated organisation is contemplating incorporation, you should consider the tax implications of incorporating before making a decision.

### **See also**

- **Notifying us of changes**
- **Tax aspects of incorporating your business**
- [Not-for-Profit Law](#)  - provides legal information and advice

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## **Ending your organisation**

If you wind up your not-for-profit organisation, you may need to cancel your registration for one or more taxes and there may be capital gains tax consequences.

**Last updated** 18 May 2022

There are a number of tax matters to consider when you wind up (end) your not-for-profit (NFP) organisation. You may need to cancel your ABN and other registrations and there may be capital gains tax (CGT) consequences. Specific requirements also apply when endorsed deductible gift recipients are wound up.

## Cancelling your registration

You need to tell us if your organisation has wound up or stopped operating.

When your organisation is ending, activity statements must be lodged even if there is 'nil' to report, including:

- PAYG withholding reports
- repayment of refunds of GST credits
- payment of outstanding tax debts.

Penalties apply if you don't:


- lodge activity statements on time (in addition, the general interest charge accrues on any outstanding balance until the entire amount has been paid)
- notify the Registrar of changes to your circumstances within 28 days.

Remember to keep your records for at least five years after the end of the financial year in which you end your organisation.

If your organisation is no longer operating, tell us by phone:

**1300 130 248** between 8:00am and 6:00pm, Monday to Friday

Before cancelling an ABN you need to ensure you have met all your lodgment, reporting and payment obligations to the government agencies you deal with.

You can cancel your ABN at [abr.gov.au](https://abr.gov.au) 

Cancelling your ABN will also cancel your:

- endorsement to access GST concessions
- FBT rebate and concessions
- income tax exemption and deductible gift recipient status.

You can cancel your GST registration, ABN and any other roles or registrations together or separately:

- by completing our cancellation form and posting it to us
- through Online services for business
- through your registered tax agent or BAS agent

You can obtain a copy of the *Application to cancel registration* (NAT 2955) through online ordering.

## Capital gains tax

There may be capital gains tax (CGT) consequences if your organisation changes status or if organisations merge or wind-up.

CGT applies to NFP clubs, societies and associations that are:

- not exempt from income tax
- treated as companies for income tax purposes.

NFP clubs, societies and associations that are exempt from income tax are also exempt from CGT.

CGT issues affecting NFP organisations include:

- sale of assets used in carrying on its activities
- merger of organisations
- availability of CGT concessions, such as the small business concessions.

If your organisation changes status, CGT consequences or rollover eligibility may apply.

CGT consequences can also arise when organisations merge. For example, capital gains and losses may arise if two organisations merge to form a new organisation, or if one organisation is absorbed into another. The CGT consequences resulting from mergers may be different depending on which state or territory the organisations are incorporated in.

The winding-up of organisations can also result in capital gains and losses.

For more information on CGT for NFP organisations see 'Other Issues' by accessing:

- **Mutuality and taxable income**

## **Charities**

Before winding up (ending) your charity, you should request voluntary revocation (cancellation) of your charity's registration with the Australian Charities and Not-for-profits Commission (ACNC). If your charity has already wound up, you still need to notify the ACNC.

Further information can be found at [ACNC wind up my charity](#) 

## **Deductible gift recipients**

When endorsed deductible gift recipients (DGRs) are wound up, or if their endorsement is revoked, they must transfer all remaining gifts, deductible contributions and money received in relation to such gifts and contributions to a gift deductible fund, authority or institution. This requirement varies with the type of endorsement.

Organisations do not need to meet this requirement if they are established by an Act of the Commonwealth Parliament, and that Act, or another Act, does not provide for the winding up or termination of the entity.

## **Endorsement as a whole**

The organisation must be required by a law, its constituent documents, or rules governing its activities, to transfer the following surplus assets to a gift deductible fund, authority or institution when it is wound up or its endorsement is revoked (whichever occurs first):

- gifts and deductible contributions made to the organisation for its principal purpose
- money received by the entity because of such gifts and contributions.

This requirement may be set out in a law, in an organisation's constituent documents or in separate rules governing an organisation's activities.


### 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 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.

The winding up requirement for surplus gifts and contributions will also be met where the organisation's winding up clause requires all surplus assets to be transferred to another DGR. In this case, the DGR must have a separate rule regarding distribution of surplus gifts and deductible contributions in the event of revocation of DGR endorsement.

While DGRs endorsed as a whole are not required to maintain a gift fund, all gifts and deductible contributions made for the principal purpose must be used for that purpose. All DGRs must maintain records that explain all transactions and other acts relevant to status as a DGR.

Further legal information and advice can be found by accessing [Not-for-Profit Law](#) 

QC 46372


## Notifying us of changes to your not-for-profit

How to contact us if you have changes in circumstances, such as personnel, structure or activities.



**Last updated** 27 January 2026

## Changes to your NFP

Your NFP is legally required to tell the Registrar of the [Australian Business Register](#)  (ABR) within 28 days of **any** changes to your registration details, including:

- entity name or registered business name (registered with the Australian Securities and Investments Commission)
- postal or email address and phone number
- associates (person who can set up access to the ABR).

You will need to have up-to-date associate details to set up and access the **NFP self-review return** in Online services for business. Maintaining your other registration details means we can send you reminders and inform you about important changes impacting the NFP sector.

We suggest including an agenda item at your annual general meeting (AGM) about updating your registration details.

## Closing your NFP


If your NFP is no longer operating, you must notify us and cancel your ABN. See [Ending your organisation](#) for more information.


## How to notify us of changes

There are different methods for notifying us of changes depending on whether you are a current or a newly appointed associate.


If your NFP engages a tax practitioner, they can also change registration details on the ABR and update associate details.

### Current associates

If you're an associate currently authorised on ATO records to make changes on behalf of your organisation, the simplest way to update associate and ABN details is by using [ABR online services](#) .


If you're the current associate and don't have online access, you can [contact the ABR by phone](#) .

## Newly appointed associates

If you're a newly appointed associate and the prior associate is unknown or uncontactable, you can **only** notify us of your appointment by completing the downloadable paper form [Change of registration details \(NAT 2943, PDF, 410KB\)](#) .

**Note:** Although the form states that only a person currently on our records can complete it **we will accept** the form from a newly appointed associate if you provide [evidence](#) of your approved appointment. This includes meeting minutes or notification from your committee or board that reflects your appointment.

## How to complete and submit the form

1. Open the [Change of registration details \(NAT 2943, PDF 410KB\)](#)  form on your computer or device. If you can't complete the PDF on your device, print the form and complete it by hand using a black or dark blue pen and BLOCK LETTERS.
2. Refer to [Sections in the form](#) for guidance on how to complete the form. To successfully set up access to ATO online services, you **must** complete sections **A, D, F** and **H**.
3. Review the completed form for accuracy and sign the declaration.
4. Once the form is complete make sure you make and keep a copy for your records. This will help avoid any processing delays.
5. Attach [evidence](#) of authorisation changes, such as meeting minutes or a notification from your board or committee, to the back of the printed form.
6. Post the form to

**AUSTRALIAN TAXATION OFFICE**  
**PO BOX 3373**  
**PENRITH NSW 2740**

While we try to process applications within 28 days, allow up to 5–12 weeks for us to notify you via email to confirm we have processed your form, or to contact you if we need more information. We will send the confirmation to the email address provided in Section D.

If you're waiting for your form to be processed to set up access to lodge your NFP self-review return online, we will accept submission of

your form as evidence that you're actively working to meet this obligation.

## **Sections in the form**

Ensure each section is completed accurately. To successfully set up access to ATO online services, you must complete Sections **A**, **D**, **F** and **H**.

### **Section A – Entity information – this section is compulsory**

You must complete this section with your organisation's information so we can identify your NFP and process the form. Include the date of effect for any changes to details in the remaining sections.

### **Section B – Do you want to change the entity's name?**

Use this section if you want to change the organisation's name, which is the name that appears on all official documents or legal papers. This may be different from the name that the organisation trades under.

### **Section C – Do you want to update the entity's business activity details?**

Use this section if you want to change the organisation's activity details. Select the main industry your NFP operates in and describe the main activity from which it derives most of its income.

### **Section D – Do you want to update the entity's address details?**

Use this section to update your postal and email addresses. We need a current email address to notify you that your updated details have been successfully processed.

### **Section E – Do you want to update the entity's contact person?**

Use this section if you want to update your organisation's authorised contact details and could not do this online or over the phone.

**Authorised contacts** only have authority to contact us regarding the nominated matters for this section. Place an 'X' in the **Income tax** box

at question 12 if you want the authorised contact to speak to us about your organisation's **NFP self-review return**.

Authorised contacts **can't** set up access to Online services for business to lodge the NFP self-review return.

## **Section F – Do you want to update the entity's associate details?**

Use this section if you want to change **associate** details.

A newly appointed associate who completes this section of the form, can sign the declaration in Section H. If their details aren't included here and they sign the declaration, we'll contact you to resubmit the form, which will delay processing.

**Associates** can be an office bearer of an association, director, public officer, partner or trustee.

**Note:** You must complete this section to enable you to set up access to Online services for business to lodge your **NFP self-review return**.

For step-by-step guidance on how to set up the other online services you'll need to lodge the return, see **How to lodge the NFP self-review return**.

## **Section G – Do you want to update the entity's financial institution account details?**

Use this section if you want to change your organisation's account details. You need up-to-date account details so we can refund money owed to your NFP.

## **Section H – Declaration**

The newly appointed associate from Section F or an existing associate can sign the declaration. If the new associate details aren't completed in Section F and they sign the form, we'll contact you to resubmit the form, which will delay processing.

**Note:** Although the form states that only a person currently on our records can complete it and sign the declaration, **we will accept** the form from a newly appointed associate if you attach evidence of your approved appointment to the back of the form.

## **What evidence should I provide?**

Your evidence must:

- be in the form of meeting minutes (normal or annual general meeting) or a letter from your board or committee
- include the name, position held and phone number of the newly appointed associate signing the form
- include the names and positions held of all current board or committee members, as we may contact them to verify information
- be attached to the back of the form to prevent processing delays.

Your evidence does not require:

- newly appointed NFP associates and committee or board members to be currently listed on ATO records
- any signatures, as the newly appointed associate is required to sign Section H declaration on the form
- letterhead format for printed minutes or letters.

**Note:** A printed email **won't** be accepted.

QC 46370

## 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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