



# Community service NFPs must lodge a self-review return

Community service groups and clubs must lodge a NFP self-review return by 31 March 2025.

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Community service organisations provide a wide range of services by promoting, providing, and carrying out activities, facilities or projects for the benefit and welfare of the community. These organisations include pensioner and senior citizen associations, community service clubs, and traditional service clubs like Rotary and Lions.

A community service organisation is 1 of the **8 types** of entities that can self-assess their eligibility for income tax exemption, and have always been expected to review their eligibility each year. From the 2023–24 income year onward, they now need to notify us of their eligibility by lodging an NFP self-review return.

All non-charitable NFPs with an active ABN, including community service organisations, must lodge an NFP self-review return to confirm eligibility to self-assess as income tax exempt by **31 March 2025**. This reporting requirement aims to keep the system fair and ensure only eligible NFPs are accessing the income tax exemption.

You can lodge the return using our self-help phone service on **13 72 26** or **Online services for business**. A registered tax agent can also lodge the return on your behalf.

## What happens when you submit

Upon submitting the NFP self-review return, you'll receive an outcome to notify if the NFP has self-assessed as eligible for income tax exemption or ineligible and need to report as a taxable NFP.

To be eligible to self-assess as income tax exempt as a community service organisation, the NFP must meet the specific criteria and conditions of the community service category. This includes having a main purpose of community services. If you are unsure of the main purpose, refer to the NFP's **governing documents**, activities, use of funds and history to work this out.

If you're considering if the NFP needs to register with the ACNC as a charity, you can still complete the return. You can answer 'yes' or 'unsure' to the question, '[Does the organisation have any charitable purposes?](#)' and submit the return with an 'income tax exempt' outcome. We may contact you to offer support guidance to establish your tax status.

To learn more about the NFP self-review return, go to [ato.gov.au/NFPtaxexempt](http://ato.gov.au/NFPtaxexempt). To find out the questions you'll be asked so you can prepare your answers before you complete your return, see [ato.gov.au/NFPselfreviewguide](http://ato.gov.au/NFPselfreviewguide).

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