



Lodging the self-review return if your NFP may be charitable

Help for NFPs waiting on the outcome of their application to the ACNC, and NFPs that aren't sure of their status.

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It's time for self-assessing as income tax exempt not-for-profits (NFPs) with an ABN to lodge the NFP self-review return.

NFPs that have only charitable purposes and meet the legal definition of a charity can register as a charity with the Australian Charities and Not-for-profits Commission (ACNC) and be formally endorsed by the ATO as income tax exempt. Once registered, you don't have to lodge the NFP self-review return.

But what if your NFP has applied to the ACNC and you're waiting for the outcome? Or if your NFP may be eligible to register as charitable, but you haven't yet applied to the ACNC?


Lodge while waiting for the ACNC's response

Your NFP should continue to lodge annual NFP self-review while you wait to hear the outcome of your charitable registration application to the ACNC. You must lodge the 2024–25 NFP self-review return by 31 October if you have not received the outcome of your application by then.

If you haven't yet lodged the 2023–24 return, lodge it now. When you lodge, select 'yes' or 'unsure' to the question 'Does your organisation have charitable purposes?'.

Use ACNC resources if unsure your NFP is charitable


If your NFP has already lodged the 2023–24 NFP SRR and selected 'yes' or 'unsure' to the question 'Does your organisation have charitable purposes?' take the next step now:

- To see if your NFP is eligible to register as charitable, use the ACNC's [charity registration self-assessment tool](#) .
- If your NFP is eligible, apply to register as a charity with the ACNC. Backdate your application to the period your organisation first became a charity so you can access tax exemptions for that period.

If your NFP hasn't yet lodged the 2023–24 NFP SRR, it is overdue. Lodge it now, select 'yes' or 'unsure' to the question 'Does your organisation have charitable purposes?', and then use the ACNC tool to check if your NFP can register as a charity.

Sporting clubs

Some community sporting clubs have answered 'unsure' to the question asking if they have charitable purposes. In most cases, sporting clubs are not charitable, but they are **eligible** to self-assess as income tax exempt.

You can check if your sporting club is eligible to register as charitable by using the charity registration self-assessment tool on the [ACNC website](#) .

If your sporting club is not charitable, submit your NFP self-review return and select 'no' to the question about charitable status. If your NFP self-review return gives an income tax exempt outcome, continue to lodge it annually.

How to lodge

Find out more about lodging your NFP self-review return in this edition of **NFP news**, or check out the information available at ato.gov.au/NFPtaxexempt.

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