



A word from Tom Wheeler – December 2025

This month, Assistant Commissioner Tom Wheeler shares the latest news and tips to help you wrap up 2025.

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As we approach the end of 2025, I want to thank everyone at the ATO who supports not-for-profits (NFPs), and thank the sector for its support. Together, we've achieved a lot this year and set a strong foundation for 2026.

This month's column includes guidance to help you finish the year strong and prepare for 2026. And although the year is nearly over, there's still a lot happening, including the recent meeting of the NFP Stewardship Group and the release of some new guidance for NFPs – more on that below.

Preparing to wrap up the year

Make sure your NFP's details and authorisations are correct



One of the most common reason people called us this year was to update their NFP's contact details. This included requests to update the entity's associate details and to authorise new people to contact us on behalf of their NFP, sometimes because their NFP had lost touch with all the existing people who had the authority to act for the NFP.


Various authorised roles have different levels of access over your tax, super and registry accounts.

- **Associates** are the main contact that can update other authorised contacts as well as set up access to Online services for business to

lodge the NFP self-review return. An associate is an office bearer of an association, director, public officer, partner or trustee.

- **Authorised contacts** only have authority to contact us for particular tax matters as they have been nominated, for example GST or income tax. They cannot update authorisations for other contacts.

It's faster and easier for an associate that is already authorised to make changes, so it's important to make sure you keep your associate details current after the appointment of new committee and board members at your Annual General Meeting (AGM). Take a moment to check your details on the [Australian Business Register \(ABR\)](#)  if you have an ABN, and to review your NFP's authorisations in [Relationship Authorisation Manager \(RAM\)](#) .


If no-one on your current Committee or Board is authorised, you will need to submit a [Change of registration details \(NAT 2943\) form \(PDF, 412KB\)](#) . It is important that you complete Section F – Associates and have this person sign the form and attach evidence of their appointment. If you leave this section blank it will result in having to re-submit the form and processing delays.

Find out more about updating your details, including what to do if the people who were authorised are unknown or uncontactable, at [Notifying us of changes to your not-for-profit](#).

Check you're on track with your reporting and registration obligations

The end of the year – or early next year – is a good time to check your tax, super and registry obligations. We have a checklist you can run through at ato.gov.au/NFPGoodGovernance. It's especially helpful if you are preparing to hold your AGM, but you can use it at any time to help you stay on track.

In particular, check you haven't missed these recent tasks:

- The NFP self-review return for 2024–25 was due by 31 October. If your return is overdue, get it sorted before the end of the year. Penalties may apply for late lodgment.
- If you lodged your NFP self-review return and realised you need to register your organisation as a charity with the Australian Charities and Not-for-profits Commission (ACNC), review their guidance at [Start a charity](#) .

- Make sure you lodged and paid any BAS and made any **super contributions** by the due date, and act now if you have outstanding returns or payments.

Stay alert for tax schemes

As you may have seen, we recently published a media release **warning about a barter credit tax scheme**. This is an emerging tax scheme involving barter credits – a type of alternative currency used in some business networks. You can read more about it in [TA 2025/3 Arrangements to improperly access deductions for donations of barter credits](#).

To learn more about how to recognise tax schemes that concern us and the red flags associated with them, visit [Tax schemes to watch out for](#).

NFP Stewardship Group

We recently held our last NFP Stewardship Group meeting of the year, the first time the group has met since I came into this role. It certainly lived up to its reputation with everyone sharing valuable insights, and many thoughtful suggestions for strengthening tax and super settings for NFPs.

At the meeting we reflected on how the NFP landscape has evolved following the annual lodgments of the NFP self-review return, with NFPs more clearly understanding if they are self-assessing, taxable and charitable NFPs.

We also talked about our public guidance forward program, including an overview of [TD 2025/D3 Income tax: when does an ancillary fund provide a benefit?](#), which sets out our view of when an ancillary fund is providing a benefit, and covers both private and public funds. The draft Determination is open for comment until 30 January 2026. If your NFP may be affected I encourage you to review the determination.

Looking ahead, we discussed philanthropic giving, the upcoming changes related to Payday Super, and DGR status and community charities. We also discussed some areas we will be looking at more closely in 2026, including NFP concession risks and GST.

Thank you to all the group's members for their contributions this year.

Warm wishes for the end of the year

As 2025 fast comes to a close, I wish you all an enjoyable end to the year. I hope you can gather and celebrate with your colleagues, friends and families, look back and celebrate your achievements attained in 2025, and look forward to all that's to come in the year ahead.

To everyone celebrating Christmas, Hanukkah or another religious celebration, I hope you have a lovely festive season. And as we reach the end of the year, I hope everyone has some time to rest and recharge and then come back ready for an excellent 2026.

I am looking forward to some time off with my family and a relaxing break before coming back ready for a big year ahead.

Best regards

Tom

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