



# Lodging the NFP self-review return under the correct self-assessing category

It's important your NFP meets self-assessment category requirements otherwise, you can't self-assess as income tax exempt.

**Last updated** 4 February 2025

Non-charitable not-for-profit (NFP) organisations with an active Australian business number (ABN) have until 31 March 2025 to lodge the annual **NFP self-review return** for the 2023–24 income year.

Your NFP must lodge the return to notify us of its eligibility to self-assess as income tax exempt.

Before lodging the return, review the **NFP self-review return question guide** to prepare your answers to the return questions. It will help you to identify the category that best reflects the main purpose and activities of your NFP. You will need to select the **exempt category** your NFP is self-assessing against when you lodge.

Your NFP can establish its main purpose by reviewing your **governing documents**, activities, and distribution of income and assets.

Previously, we've taken a closer look at categories for **community service NFPs**, **sporting organisations** and **arts, music or cultural organisations**. Today we're covering three more exempt categories: **educational**, **employment** and **resource development**.

## Education

If your main purpose is to provide education to the public or a section of the public, then you fall into the **education category**. Examples of this includes public educational institutions such as universities or

colleges managed by public bodies, grammar schools, primary and secondary schools run by religious bodies, and not-for-profit business colleges.

Colleges run for the profit of private owners, associations operated for their members' professional benefit, and promotional and lobbying groups are not considered public educational institutions.

## **Resource development**

If your NFP is a not-for-profit society or association that was established to promote the development of Australian resources, aviation and tourism, it might fall into the **resource development category** and may be able to self-assess as income tax exempt.

## **Employment**

If your NFP is an employment organisation, such as a trade union or an employee or employer association registered or recognised under the *Fair Work (Registered Organisations) Act 2009*, it might fall into the **employment category**.

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