



NFP self-review return reporting requirement

Find out who needs to lodge the NFP self-review return, how to lodge, and what happens next.

About the NFP self-review return

The NFP self-review return is an annual reporting requirement for non-charitable NFPs with an active ABN.

Do you need to lodge an NFP self review return?

Find out if your organisation needs to lodge an NFP self-review return and about eligible income tax exempt entities.

Due date of the return

Most NFPs must lodge the self-review return by 31 October, unless your organisation has a substituted accounting period.

NFP self-review return question guide

Review these questions with your NFP committee or board to support your annual self-assessment for income tax exemption.

How to lodge the NFP self-review return

The return can be lodged through Online services for business, our self-help phone service or a registered tax agent.

What happens after you submit your NFP return

Check what your next steps are after you submit your NFP self-review return

What happens if you lodge the NFP self-review return late

Lodge as soon as possible if you missed the NFP self-review return deadline.

NFP support, webinars and news

Resources to help you lodge the NFP self-review return and stay up to date with the latest news.

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About the NFP self-review return

The NFP self-review return is an annual reporting requirement for non-charitable NFPs with an active ABN.

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What is the NFP self-review return?

Non-charitable not-for-profits (NFPs) with an active Australian business number (ABN) need to lodge an annual NFP self-review return to confirm their eligibility to self-assess as income tax exempt.

The annual reporting requirement is designed to enhance transparency and integrity in the system, by ensuring only eligible NFPs access income tax exemption.

Do you need to lodge?

NFPs should work out if they [need to lodge](#), based on the type of entity they are and the activities they carry out.

You may still have to lodge, even if the NFP ceased operating during the year.

Completing the return

When completing the NFP self-review return, you need to:

- advise the type of exempt category your NFP is self-assessing against
- consider the NFP's purpose and activities against specific eligibility requirements under one of 8 income tax exempt categories
- estimate the NFP's gross revenue range as small, medium or large to indicate the size of the organisation (this is the only financial-related question on the return).

Read the [NFP self-review question guide](#) before you start your lodgment.

How to lodge

You can lodge the NFP self-review return using:

- Online services for business
- the self-help phone service (if you can't access online services)
- a registered tax agent.

See [How to lodge the NFP self-review return](#) for more information.

When to lodge

Your NFP self-review return is due each year by **31 October**. For the first lodgment, which applies to the 2023–24 income year, we provided additional support, including an extended lodgment due date of **31 March 2025**. Find out more about [due dates for the return](#).

If your 2023–24 NFP self-review return is overdue, you should lodge as soon as possible. Find out more at [What happens if you lodge the NFP self-review return late](#).

After lodging

You'll receive a confirmation of your return submission, an ATO receipt ID number and the outcome of your self-assessment.

You should save these details for your records.

Each year after lodgment of the first NFP self-review, NFPs self-assessing as income tax exempt will need to confirm or update their information on a pre-populated return.

Find out more at [What happens after you submit your return](#).

Need help?

The [NFP support, webinars and news page](#) provides links to:

- subscribe to our newsletter
- access the Not-for-profit newsroom
- a number of webinars about the NFP self-review return.

Do you need to lodge an NFP self review return?

Find out if your organisation needs to lodge an NFP self-review return and about eligible income tax exempt entities.

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Who needs to lodge an NFP self-review return

Non-charitable not-for-profits (NFPs) with an active Australian business number (ABN) that self-assess as income tax exempt are required to lodge an annual NFP self-review return.

Eligible types of income tax exempt entities

There are [8 categories of income tax exempt entities](#) that can self-assess eligibility for income tax exemption, outlined in Division 50 of the *Income Tax Assessment Act 1997* (ITAA 1997). These are:

- community service organisations
- sporting organisations
- cultural organisations
- educational organisations
- health organisations
- employment organisations
- scientific organisations

- resource development organisations.


NFPs must meet the specific criteria and conditions of these categories and consider their purposes and activities against these criteria to be eligible to self-assess as income tax exempt.

Who doesn't need to lodge an NFP self-review return

You don't need to complete the NFP self-review return if your NFP is one of the following:


- an NFP with only charitable purposes
- a taxable NFP
- an NFP sub-entity for GST purposes
- a specific type of government entity.

NFPs with only charitable purposes

Charities registered with the Australian Charities and Not-for-profit Commission (ACNC) and endorsed by the ATO to be income tax exempt are not required to lodge the NFP self-review return. Charities registered with the ACNC submit an [annual information statement](#)  to the ACNC.

By law, NFPs with only charitable purposes that meet the legal definition of a charity must be registered with the ACNC and be endorsed by the ATO to be income tax exempt. These entities are referred to as [ACNC type of entities](#).

Charitable NFPs that choose not to register, or choose not to take the necessary steps to meet ACNC requirements, are not eligible to self-assess an income tax exemption. They are taxable and may be required to lodge an annual income tax return.

To assess if your NFP has only charitable purposes and is eligible to be registered as a charity use the charity registration tool on the [ACNC website](#) .

ACNC type of entity


ACNC type of entities are charities that:

- are not for profit
- have only charitable purposes, which means any of the following:
 - advancing health, education, religion or culture
 - advancing social or public welfare
 - promoting or protecting human rights
 - preventing or relieving the suffering of animals
 - advancing the natural environment
 - promoting reconciliation, respect and tolerance between groups of individuals in Australia
 - advancing the security or safety of Australia or the Australian public
 - other similar purposes that are beneficial to the general public
 - promoting or opposing a change to any matter established by law, policy or practice in the Commonwealth, a state, a territory or another country (where that change furthers or opposes one or more of the purposes above)
- don't have a disqualifying purpose of either:
 - engaging in, or promoting activities that are unlawful or contrary to public policy
 - promoting or opposing a political party or a candidate for political office
- are not an individual, a political party or a government entity
- are generally not a social club, sporting, recreational organisation or professional trade group.


For more information go to the [ACNC website](#) .

Unsure if your NFP has charitable purposes

If you are currently considering your NFP's charitable purposes, you should complete the NFP self-review return by answering '**yes**' or '**unsure**' to the [charitable purposes question](#) on the return. Your NFP will then need to assess its eligibility to be registered as a charity with the Australian Charity and Not-for-profit Commission (ACNC).

The best way to do this is by using the registration tool on the ACNC website at [Organisations that have been self-assessing as income tax exempt](#) .

If you apply to the ACNC to be registered as a charity, continue lodging the annual NFP self-review return until you receive the outcome of your application.

For more information watch our recorded webinar [what to do if you are charitable](#) .

Taxable NFPs

- NFPs that are taxable
- NFPs that find out they are taxable

NFPs that are taxable

If your NFP seeks to advance the common interest of their members rather than benefit of the broader community, you generally don't meet the requirements for income tax exemption and are a taxable NFP.

Examples of taxable NFPs include:

- social clubs and fraternal organisations
- some business and professional associations
- clubs whose main purpose is providing hospitality services for members
- political parties.

Taxable NFPs need to lodge an income tax return, or a non-lodgment advice if eligible. To find out more about how to meet your reporting obligations, see [Taxable NFP organisations](#).

For more information watch our recorded webinar [what to know if your NFP is taxable](#) .

NFPs that find out they are taxable

NFPs that have self-assessed as income tax exempt in the past and identify they're taxable when completing the NFP self-review return, must select 'None of the above' at the question [Choose a category that best reflects the main purpose of the organisation](#). When the self-

review return is submitted it will show you that the NFP has a taxable outcome.

We will then send your NFP an automated letter outlining the steps you need to take to meet your income tax obligations as a taxable NFP. You can find out more about the additional support available for your taxable NFP and your next steps at [Taxable outcome](#).

NFP sub-entity for GST purposes

You don't need to complete the return if your organisation is an NFP sub-entity for GST purposes, unless your NFP is the parent organisation.

A [NFP sub-entity](#) is set up by a parent organisation to have its branches or units treated as separate entities for GST purposes. These branches or units exist for **GST purposes only** and don't have any income tax obligations.

NFP sub-entities are not required to lodge an NFP self-review return, as their parent is the entity recognised for income tax purposes.

The parent organisation must complete an NFP self-review return and must include the purposes and activities of the NFP sub-entity along with their own when lodging.

If you're unsure about your structure for tax purposes, contact your parent entity or see [GST branches, groups and non-profit sub-entities](#).

If your organisation is a non-profit sub-entity, call us to discuss if your sub-entity should be removed from the list of NFPs required to lodge an NFP self-review return. You can phone **1300 130 248** for NFP advice between 8 am and 6 pm, Monday to Friday.

Specific types of government entities

Most government entities are exempt from needing to complete the NFP self-review return. This includes a:

- municipal corporation
- local governing body
- public authority constituted under an Australian law, which means your organisation:

- is an agency or instrument of government exercising power or command for the public advantage and has governmental authority for doing so
- possesses powers that are exceptional compared to ordinary individuals, but not necessarily coercive powers
- constitutionally protected fund
- 100% subsidiary of the Future Fund Board that is incorporated under an Australian law.

If you're a government entity, you don't lodge an NFP self-review return because you're income tax exempt by either:

- section 50-25 of the [Income Tax Assessment Act 1997](#)
- Division 1AB of Part III of the [Income Tax Assessment Act 1936](#) [↗](#).

If your organisation is a government entity or state or territory body, you may be able to request to have your organisation removed from the list of NFPs required to lodge an NFP self-review return. You can phone us on **1300 130 248** for NFP advice between 8 am and 6 pm, Monday to Friday.

Notify us if you have ceased operating

If your NFP has ceased operating part-way through the 2023–24 income year, you must still lodge an NFP self-review return for that income year.

If your organisation has ceased operating, you must notify us and cancel your ABN. You will need to advise us of the date that your organisation ceased, and we will update our records including those for your reporting requirements.

If you later restart operating, you may be able to have your ABN re-activated [applying for an ABN](#) [↗](#) from the ABR website.

Find out how to cancel your ABN and what you need to know before you [end your organisation](#).

Due date of the return

Most NFPs must lodge the self-review return by 31 October, unless your organisation has a substituted accounting period.

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Lodgment due date

If your NFP has a standard tax year of 1 July to 30 June, the NFP self-review return must be lodged by 31 October each year.

You don't need to lodge an NFP self-review return for income years prior to 2023–24.

Substituted accounting periods

Some NFPs operate on a substituted accounting period (SAP), which is an income year that is not the standard 30 June income year.

SAPs may be granted to NFPs where they can demonstrate that an ongoing event, industry practice, business driver or other ongoing circumstance makes 30 June an inappropriate or impractical balance date.

If your NFP **doesn't** have an ATO approved SAP, you need to lodge your NFP self-review return for the year ending 30 June. You have between 1 July and 31 October to lodge your return.

If you don't have an ATO approved SAP

To have a SAP approved, an NFP needs to [demonstrate a business need](#) that makes 30 June inappropriate or impractical as a balance date.

In most situations, income tax exempt NFPs won't be required to have their financial reports prepared for the period ending 30 June to lodge their NFP self-review return. This is because the self-review return mainly requires consideration of the NFP's activities and its [governing documents](#).

Your NFP board or committee can use the [NFP self-review return question guide](#) to conduct an early review of the NFP's income tax status during a normal meeting or out of session meeting. You don't need to wait for the annual general meeting to approve and lodge the return.

Additionally, your NFP self-review return doesn't need to align with periods for other federal, state or territory and local reporting.

Example: sporting club operating on an income year ending 31 December

Mountain Meadows Athletics Club has always prepared its financial reports on a calendar year basis (ending 31 December) but it doesn't have an ATO approved SAP. Its governing documents state that it is established to promote the sport of competing in track and field events. Its main activities are running track and field events, and it also undertakes fundraising to support these activities. Its only purpose is to promote the sport of athletics. It also incurs minor expenditure when purchasing equipment from an international supplier.

The club doesn't need to apply for a SAP and can continue to prepare financial reports on a calendar year basis. It only needs to consider its purpose, and activities undertaken, in the year ending 30 June to lodge its NFP self-review return.

If your NFP determines it is taxable

If your NFP doesn't have an ATO approved SAP have an income year ending 30 June, you have until **15 May 2025** to lodge an income tax return or notify us of a non-lodgment advice period ending 30 June.

If you have an ATO approved SAP, your due date is determined by your approved balance date. If you don't have an ATO approved SAP and want to lodge your income tax return on a due date aligned to your NFP's income year you must [apply for an ATO approved SAP](#).

Find out more about what to do if your [NFP is taxable](#).

If you have an ATO approved SAP

NFPs with an ATO approved SAP for income tax need to follow the SAP due dates to lodge their NFP self-review return.

Table: SAP due dates

SAP code	Approved balance date	NFP self-review return due date
A	31 December December balancer	15 August
B	31 January January balancer	15 September
C	29 February February balancer	15 October
D	31 March March balancer	15 November
E	30 April April balancer	15 December
F	31 May May balancer	15 January
G	31 July July balancer	15 February
H	31 August August balancer	15 March
I	30 September September balancer	15 April

J	31 October October balancer	15 May
K	30 November November balancer	15 June

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NFP self-review return question guide

Review these questions with your NFP committee or board to support your annual self-assessment for income tax exemption.

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NFP self-review return obligation

Non-charitable not-for-profits (NFPs) with an active Australian business number (ABN) need to lodge an annual NFP self-review return to confirm their eligibility to self-assess as income tax exempt. You may not need to lodge if your NFP is:

- a certain type of government entity

- an Australian Charities and Not-for-profit Commission (ACNC) type of entity, as it cannot self-assess income tax exemption
- an NFP sub-entity (for GST purposes)
- another excluded type of entity.

For more information see [Who doesn't need to lodge](#).

Sections and key questions

The NFP self-review return has 3 broad sections covering organisation details, income tax self-assessment and summary and declaration. You will need to answer up to 5 questions based on the eligible category you are self-assessing income tax exemption under. The key questions are:

- [What is the estimated annual gross revenue for the organisation?](#)
- [Choose a category that best reflects the main purpose of the organisation](#)
- [Does the organisation have and follow clauses in its governing documents that prohibit the distribution of income or assets to individuals or members?](#)
- [Does the organisation exist, operate and incur its expenditure entirely in Australia?](#)
- [Does the organisation have any charitable purposes?](#)

Section 1: Organisation details

Question 1: What was the estimated annual gross revenue for the organisation?

We use this information so we can give tailored support to NFPs of different sizes.

Select from:

- Small: \$0 – \$150,000
- Medium: over \$150,000 – \$3,000,000
- Large: over \$3,000,000.

Annual gross revenue is all the money that passes through the organisation in an income year. This includes sales, interest, receipts from government, grants, donations and bequests, investment income and receipts from members.

The standard tax year is from July to June. However, you can provide your estimated annual gross revenue for an approved substituted accounting period – for example, October to September.

Section 2: Income tax self-assessment

Question 2: Choose a category that best reflects the main purpose of the organisation.

To work out the organisation's main purpose, look at its governing documents, activities, use of funds and history. Any other purpose of the organisation must be incidental, ancillary or secondary to the main purpose.

Select from:

- [Community service](#)
- [Cultural](#)
- [Educational](#)
- [Employment](#)
- [Government and NFP sub-entities](#)
- [Health – hospital](#)
- [Health – private health insurer](#)
- [Resource development](#)
- [Scientific – other](#)
- [Scientific – research fund](#)
- [Sporting](#)
- [None of these categories.](#)

Community service

This is a society, association or club established for community service purposes, except political or lobbying purposes. It promotes, provides

or carries out activities, facilities or projects for the benefit or welfare of the community. Organisations that advance the common interests of their members or provide private member benefits can't be community service organisations.

If your organisation is a community service:

- **go to question 3** [Prohibiting the distribution of income or assets to members](#).

Otherwise, read on for more information about community service organisations. If you don't think your organisation matches the description, go back to the start of [Section 2](#) to see whether another category is suitable.

More information about community service organisations

[Community service organisations](#) work for the benefit of the community or members with a particular need by reason of youth, age, infirmity or disablement, poverty or social or economic circumstances.

Community service organisations include:

- Justices of the Peace associations
- playgroup associations
- traditional and community service clubs
- pensioner or senior citizens associations
- industry ombudsman.

Community service organisations don't include:

- clubs that promote public speaking or debating
- clubs that provide a social forum for retired or semi-retired businesspeople and senior public servants
- clubs that provide a social forum for expatriates of a particular country
- pensioner associations that conduct significant political or lobbying activities
- military service unit organisations and social clubs for newcomers to a particular residential area.

Cultural

This is a society, association or club whose main purpose is to encourage art, literature or music, or is established for musical purposes. This can include training, performing, displaying, providing information, studying, judging and critiquing.

Professional associations that advance the common interests of members are not income tax exempt. Neither are organisations whose main purpose is providing social and recreational facilities and activities.

If your organisation is cultural:

- **go to question 3** [Prohibiting the distribution of income or assets to members](#)

Otherwise read on for more information about the meaning of a cultural purpose. If you don't think your organisation matches the description, go back to the start of [Section 2](#) to see whether another category is suitable.

More information about cultural organisations

A [cultural organisation's](#) main purpose must be the encouragement of art, literature, music or for musical purposes. Any other purpose must be incidental or secondary to the main purpose:

- Art includes drama and ballet as well as painting, architecture and sculpture, but not exhibition of stamps by philatelic clubs and associations.
- Literature includes a wide range of written or printed works, including works in different languages, on particular subjects or by particular authors.
- Music includes the performance of vocal or instrumental works, and covers various styles (for example, classical, jazz, popular and liturgical).

Educational

This is a public institution whose main purpose is providing education to the public or a section of the public. Any other purpose of the organisation must be incidental or ancillary to this. Education doesn't extend to just providing information or lobbying.

If your organisation is educational:

- **go to question 3** [Prohibiting the distribution of income or assets to members](#).

Otherwise read on for more information about the meaning of an educational purpose. If you don't think your organisation matches the description, go back to the start of [Section 2](#) to see whether another category is suitable.

More information about educational organisations

[Public educational institutions](#) include universities or colleges managed by public bodies, grammar schools, primary and secondary schools run by churches or religious bodies and not-for-profit business colleges.

Organisations that are not public educational institutions include colleges run for the profit of private owners, associations operated for their members' professional benefits and promotional and lobbying groups.

Employment

This includes an employee or employer association or a trade union.

If your organisation is employment:

- **go to question 5** [Charitable purposes](#).

Otherwise read on for more information about the meaning of an employment purpose. If you don't think your organisation matches the description, go back to the start of [Section 2](#) to see whether another category is suitable.

More information about employment organisations

An [employment organisation](#) is a trade union or an employee or employer association registered or recognised under the *Fair Work (Registered Organisations) Act 2009* or an Australian law relating to the settlement of industrial disputes.

To be income tax exempt, the organisation must meet the following conditions. It must:

- comply with all the substantive requirements in its governing rules
- apply its income and assets solely for the purpose for which it is established

- be located in Australia
- pursue its objectives and incur its expenditure principally in Australia (principally is greater than 50%).

Pursuing objectives in Australia can include things done offshore if they are a means of pursuing those objectives. For example, sending employees to a conference overseas to aid their efficiency for the Australian objectives.

Government and NFP sub-entities

Certain types of government entity, NFP sub-entities (for GST purposes) and other excluded entities are not required to lodge an NFP self-review return. To discuss whether the organisation should cancel its NFP self-review reporting obligations, contact the [NFP Advice Service](#).

If your organisation:

- meets the definition of a government entity, an NFP sub-entity or another excluded entity, don't lodge this NFP self-review return
- isn't defined here, go back to the start of [Section 2](#) and see whether another category is suitable.

More information about certain types of government entities

These entities are either a:

- state or territory body under Division 1AB of Part III of the *Income Tax Assessment Act 1936*
- municipal corporation
- local governing body
- public authority constituted under an Australian law, which means your organisation
- agency or instrument of government exercising power or command for the public advantage and has governmental authority for doing so
- entity that has powers that are exceptional compared to ordinary individuals, but not necessarily coercive powers

- constitutionally protected fund
- 100% subsidiary of the Future Fund Board that is incorporated under an Australian law.

More information about NFP sub-entities and other excluded entities

NFP sub-entities have been chosen by a parent entity to be treated as a separate branch or unit for GST purposes only. For more information, see [GST branches, groups and non-profit sub-entities](#).

For a list of entities that are excluded from lodging an NFP self-review return, see [Do you need to lodge](#).

Health – hospital

This includes a public hospital or hospital operated by a not-for-profit society or association.

If your organisation is health – hospital:

- **go to question 3** [Prohibiting the distribution of income or assets to members](#).

Otherwise read on for more information about the meaning of a health – hospital purpose. If you don't think your organisation matches the description, go back to the start of [Section 2](#) to see whether another category is suitable.

More information about health – hospitals

A hospital is an institution where patients receive continuous medical care and treatment for sickness, disease or injury. Providing accommodation is integral to a hospital's care and treatment. Clinics that mainly treat ambulatory patients who return to their homes after each visit are not hospitals. However, day surgeries that provide beds for patients to recover after surgery may be hospitals.

For more information, see [Health organisations](#).

Health – private health insurer

This is a private health insurer that doesn't operate for the profit or gain of its individual members.

If your organisation is health – private health insurer:

- **go to question 3** [Prohibiting the distribution of income or assets to members](#).

Otherwise read on for more information about the meaning of a health – private health insurer purpose. If you don't think your organisation matches the description, go back to the start of [Section 2](#) to see whether another category is suitable.

More information about health – private health insurers

A private health insurer is an insurer within the meaning of the *Private Health Insurance (Prudential Supervision) Act 2015*. It also doesn't operate for the profit or gain of its individual members.

For more information, see [Health organisations](#).

Resource development

This is a society or association that promotes the development of Australian resources, aviation and tourism. If the organisation's main purpose is providing services to members, it is not income tax exempt. This applies even if the services help members use the resources better.

If your organisation is one of resource development:

- **go to question 3** [Prohibiting the distribution of income or assets to members](#).

Otherwise read on for more information about the meaning of a resource development purpose. If you don't think your organisation matches the description, go back to the start of [Section 2](#) to see whether another category is suitable.

More information about resource development organisations

Aviation, tourism and the various Australian resources that are listed below are defined by their ordinary meaning.

Australian resources include:

- horticultural
- agricultural
- aquacultural

- fishing
- industrial
- manufacturing
- pastoral
- viticultural
- information and communications technology.

[Resource development organisations](#) include a society or association that promotes the development of aviation, tourism and Australian resources by different means, including:

- research
- providing facilities
- training
- improving marketing methods
- facilitating cooperation and similar activities.

Scientific – other

This is an institution or association established and operated to advance encourage science through activities such as:

- research
- exploration
- teaching.

If your organisation is scientific – other:

- **go to question 3** [Prohibiting the distribution of income or assets to members](#).

Otherwise read on for more information about the meaning of a scientific – other purpose. If you don't think your organisation matches the description, go back to the start of [Section 2](#) to see whether another category is suitable.

More information about scientific – other

Scientific institutions are established and operated primarily to advance science. Common ways of advancing science include research, exploration and teaching. This often involves disseminating information.

The institution isn't income tax exempt if it:

- operates for the profit of individual owners or members
- is a professional association primarily run for the professional or business interests of members.

Scientific associations are established to encourage science. Recreational or hobby clubs don't qualify. Their main purpose of scientific associations must be to encourage science, not promote the professional or business interests of members.

For more information, see [Scientific organisations](#).

Scientific – research fund

This is a fund established to enable scientific research to be conducted by, or in conjunction with, public universities and public hospitals.

If your organisation is scientific – research fund:

- **go to question 3** [Prohibiting the distribution of income or assets to members](#).

Otherwise read on for more information about the meaning of a scientific – research fund purpose. If you don't think your organisation matches the description, go back to the start of [Section 2](#) see whether another category is suitable.

More information about scientific – research funds

A scientific research fund must have sufficient links with public universities or public hospitals. The fund doesn't conduct the scientific research. It is conducted by a university or public hospital, or by other bodies in conjunction with a university or hospital. The fund may enable the research by various means, including providing money or facilities.

To be income tax exempt, the fund must be used for the purposes for which it was established. If it's being used for other purposes, it's not exempt.

The fund must also meet one of the following conditions. It must be either:

- located in Australia and incur its expenditure principally in Australia
- established for the purposes of enabling scientific research to be conducted principally in Australia ('principally' is greater than 50%)
- a [deductible gift recipient](#) (DGR).

In working out whether the fund incurs its expenditure principally in Australia, it can disregard any distributions it makes of amounts it received as gifts or government grants.

For more information, see [Scientific organisations](#).

Sporting

This is a society, association or club whose main purpose is encouraging a game, sport or animal racing. The organisation won't be income tax exempt if its main purpose is providing non-sporting facilities and activities that are social or recreational in nature.

If your organisation is sporting:

- **go to question 3** [Prohibiting the distribution of income or assets to members](#).

Otherwise read on for more information about the meaning of a sporting purpose. If you don't think your organisation matches the description, go back to the start of [Section 2](#) see whether another category is suitable.

More information about sporting organisations

A [sporting organisation's](#) main purpose is the encouragement of a game, sport or animal racing.

Games and sports extend to:

- athletic games or sports (such as football and swimming)
- non-athletic games (such as chess and bridge).

The income tax exemption includes horse racing, trotting, greyhound racing and the racing of other animals.

Encouragement of games or sports extends to less direct means such as:

- research or testing
- developing referees
- providing sporting facilities.

Games and sports don't extend to:

- stamp-collecting
- keeping and showing pets
- making model railways
- maintaining vintage cars
- various social and recreational pursuits.

None of these categories

If your answer is None of these categories, your organisation doesn't meet the requirements to self-review as income tax exempt:

- **Go to** [Section 3: Summary and declaration – Taxable.](#)

Prohibiting the distribution of income or assets to members

Question 3: Does the organisation have and follow clauses in its governing documents that prohibit the distribution of income or assets to members while it is operating and winding up?

Select **Yes** or No.

If you select **No**, this message appears:

'The organisation can still self-assess as income tax exempt if it doesn't have these types of clauses in its governing documents, provided it has not distributed any assets or income to members. However, it has until 30 June 2025 to update its governing documents. Failure to do so will mean that it cannot self-assess as income tax exempt from 1 July 2024.'

We are providing additional support to NFPs and have extended the timeframe to update governing documents from 30 June 2025 to 30 June 2026.

If your NFP has not yet updated its governing documents and has **not** made distributions of income or assets to members, you can now

answer '**Yes**' to Question 3 in the 2023–24 and 2024–25 NFP self-review return. This will automatically grant your NFP extra time until 30 June 2026 to update its governing documents and to continue to self-assess as income tax exempt.

If you answer 'No' to this question, your NFP will become taxable and the ATO will contact you to confirm if your NFP is eligible for income tax exempt status.

Find out more about governing document requirements, including example NFP clauses, at [NFP governing documents](#).

Depending on your answer to Question 2 about the main purpose of your organisation:

- **go to question 4** [Existing, operating and incurring expenditure in Australia](#) if your organisation's main purpose is either:
 - Community service
 - Cultural
 - Educational
 - Health – hospital
 - Scientific – other
 - Sporting
- **go to question 5** [Charitable purposes](#) if your organisation's main purpose is either:
 - Employment
 - Health – private health insurer
 - Resource development
 - Scientific – research fund.

Existing, operating and incurring expenditure in Australia

Question 4: Does the organisation exist, operate and incur its expenditure entirely in Australia?

If you select:

- Yes, go to question 5 [Charitable purposes](#)

- No, go to sub-question 4.1.

Sub-question 4.1: Does the organisation incur expenditure and pursue objectives principally in Australia?

Principally means greater than 50%. If it has [disregarded amounts](#), the organisation may still meet the physical presence in Australia test even if it doesn't pursue its objectives and incur its expenditure principally in Australia.

If you select:

- Yes, go to question 5 [Charitable purposes](#)
- No, go to sub-question 4.2.

Sub-question 4.2: Is the organisation a deductible gift recipient (DGR)?

A DGR entity is entitled to receive income tax deductible gifts. All DGRs must be endorsed by the ATO unless they are named specifically in income tax law. There are 2 types of DGR endorsement:

- One is for entities that are endorsed as DGRs in their own right.
- The other is for an entity that is endorsed as a DGR only for a fund, authority or institution that it operates.

For more information, see [DGR categories](#).

If you select:

- Yes, go to question 5 [Charitable purposes](#)
- No, go to sub-question 4.3.

Sub-question 4.3: Is the organisation located outside Australia and prescribed by name as income tax exempt in income tax regulations?

If you select:

- Yes, go to question 5 [Charitable purposes](#)
- No, go to [Section 3: Summary and declaration – Taxable](#).

Charitable purposes

Question 5: Does the organisation have any charitable purposes?

Select **Yes**, **No** or **Unsure**.


If you select **Yes** or **Unsure**, this message appears: 'The ATO may contact the organisation to provide guidance to help determine its charitable status.'

Once your selection is made, go to [Section 3: Summary and declaration – Income tax exempt](#).

More information about charitable purposes

Charitable purposes include:

- advancing health, education, religion or culture
- advancing social or public welfare
- promoting or protecting human rights
- preventing or relieving the suffering of animals
- advancing the natural environment
- promoting reconciliation, respect and tolerance between groups of individuals in Australia
- advancing the security or safety of Australia or the Australian public
- other similar purposes that are beneficial to the general public.

To check whether your organisation is eligible to be registered as a charity, use the registration tool on the [ACNC website](#) .

Section 3: Summary and declaration

The summary shows the answers you gave to the questions in Sections 1 and 2. Based on your answers, your taxable outcome will be either:

- [Self-assessed as income tax exempt](#)
- [Self-assessed as taxable](#)

Self-assessed as income tax exempt

The following statement will appear: 'Based on the information provided, the organisation has self-assessed as income tax exempt for this income year'.

Acknowledgment and declaration

Select:

- the boxes to acknowledge your income tax exempt status and that the organisation isn't claiming any tax offset refunds for the income year
- the box to sign the declaration on behalf of the organisation
- **Submit** to lodge NFP self-review return.

When lodging through Online services for business, you'll also have the option to print a copy of the questions and your answers to share with your board, committee or tax agent.

Confirmation of income tax exempt status and next steps

You will receive a lodgment receipt ID and information explaining that your organisation:

- has met its NFP self-review return obligations for the 2023–24 income year
- must lodge an NFP annual self-review return in future years unless its circumstances change and it is no longer income tax exempt.

When lodging through Online services, you can print a copy of the confirmation page. When lodging through the self-help phone service, you should write down the confirmation receipt number and keep a copy of it for your records.

Self-assessed as taxable

The following statement will appear: 'Based on the information provided, the organisation has self-assessed as **ineligible for an income tax exemption.**'

Declaration

Select:

- the box to sign the declaration that the lodgment is informational only and the organisation may be required to lodge a tax return.
- **Submit** to lodge the NFP self-review return.

When lodging through Online services for business, you have the option to print a copy of the questions and your answers to share with

your board, committee or tax agent.

Confirmation of taxable status and next steps

You will receive a lodgment receipt ID and instructions on what to do next. The instructions state that the organisation:

- may need to lodge an income tax return for 2023–24 by 15 May 2025 (if the organisation has an approved substituted accounting period see [lodgment dates for 2023-24 income tax return](#))
- can notify us if it is not required to lodge an income tax return in some circumstances.

Find out more about what you need to lodge, at [Taxable NFP organisations](#).

When lodging through Online services, you can print a copy of the confirmation page. When lodging through the self-help phone service, you should write down the confirmation receipt number and keep a copy of it for your records.

QC 81987

How to lodge the NFP self-review return

The return can be lodged through Online services for business, our self-help phone service or a registered tax agent.

Last updated 24 June 2025

On this page

[Prepare for lodgment](#)

[Lodge using our self-help phone service](#)

[Lodge online](#)

Prepare for lodgment

Before you lodge your not-for-profit (NFP) self-review return, you need to:

- [Review your NFP's governing documents](#)
- [Prepare your NFP self-review return answers.](#)

Once you've completed these steps, you can lodge your NFP self-review return through Online services for business, or with a tax agent. If you're lodging online, you may need to complete a few steps to access Online services for business before you lodge. Download our step-by-step overview at [NFP self-review return – update, connect and lodge \(PDF, 183KB\)](#) [📄](#).

If you can't access Online services for business, you can [lodge using our self-help phone service](#).

Review your NFP's governing documents

Organisations self-assessing as income tax exempt must have and follow clauses in their governing documents that prohibit the distribution of income or assets to members while they are operating and when they wind up.

You'll need to refer to your governing documents when you lodge your NFP self-review return to self-assess your eligibility for income tax exemption. Locate and review your organisation's governing documents to confirm they contain appropriate clauses and that you are operating for purpose.

For more information on governing documents, including example NFP clauses, see [NFP governing documents](#).

Prepare your NFP self-review return answers

Use the [NFP self-review return question guide](#) to prepare your answers. Have these on hand when you submit your return. The guide will help you to determine your eligibility for income tax exemption.

You can also share the outcome with your board or tax agent before you submit. It's good governance to record the outcomes of any

significant decisions made for your NFP.

Lodge using our self-help phone service

If you can't access Online services for business, you can submit your NFP self-review return using our self-help phone service on **13 72 26**. To lodge you'll need to:

- first review the list of [self-review return questions](#)
- record responses to each return question and have these with you when you phone us
- enter the organisation's ABN and a reference number listed on any letter we have posted to your organisation, such as the *Your annual self-review reporting obligation* notice
 - ABN will be listed as 'Client ID'
 - reference number will be listed as 'Our reference'
- follow the prompts to record your responses and submit your NFP self-review return.

If you're prepared when you phone us, it should take around 10 minutes to complete.

If your NFP doesn't have a letter from us with a reference number, phone us on **13 28 66** to ask us to resend a letter. When you phone us, you'll have to prove you are authorised to contact us on behalf of your NFP.

If you aren't yet authorised to contact us, find out how to [notify us of changes to your NFP](#). It's important you start this process as soon as possible. While we try to process applications within 28 days, allow up to 4 to 8 weeks for us to confirm that we have updated your details.

Lodge online


If you have access to Online services for business for your NFP, go to [Lodge using Online services for business](#).

If you want to lodge online but don't have access to Online services for business on behalf of your NFP, you will need to:


- [Update your organisation's details](#)

- [Set up your Digital ID and Relationship Authorisation Manager \(RAM\)](#).

Downloadable guide

For a step-by-step overview of how to set up access to lodge your return online, download our [NFP self-review return – update, connect and lodge \(PDF, 183KB\)](#)  flowchart.

Update your organisation's details

Before you lodge your organisation's NFP self-review return, you'll need to check your organisation's details are up to date on the [Australian Business Register](#)  (ABR).

If they aren't, you must [notify us of changes](#) to your organisation's associates, postal and email address details. This ensures the correct people are authorised to access information on behalf of your organisation and can make enquiries over the phone.

An associate is usually a public officer, director or officer bearer for your NFP and is appointed as the person responsible for your NFP in the ABR.

If you are a newly appointed associate, the previous associate on our ATO records should [notify us](#) of your appointment. If you don't know the previous associate or can't contact them, you need to complete a [Change of registration details](#) form and submit it with evidence of your appointment.

You're required by law to tell the Registrar of the ABR of any changes in your registered details within 28 days. This helps us protect your organisation's privacy and provides key personnel with access to the information they need.

Set up your Digital ID and RAM

After you've confirmed your details are up to date on the ABR, you need to set up your Digital ID and Relationship Authorisation Manager (RAM) to access Online services for business.

Step 1: Set up your myID

You'll use your Digital ID app, myID, to prove your identity when you access Online services for business.

Each person who needs to access Online services for business will need to set up their own myID. This is because it's unique to you and you should not share it with other people.

Follow these steps to set up your myID:

1. Download the myID app from the App Store or Google Play.
2. Enter your details – open the myID app and follow the prompts to enter your full name, date of birth and personal email address. As myID is your own personal Digital ID, do not use a work related or NFP organisation email address.
3. Verify your ID and set your identity strength – to access Online services for business you will need to achieve either a **Standard** or **Strong** identity strength.

For more support, see [How to set up myID](#)  on the myID website.

Media: Review your NFP's governing documents

<http://tv.ato.gov.au/ato-tv/media?v=bd1bdiunohi1pa>


Step 2: Link your myID in RAM

Once you've set up your myID, you need to link it to your NFP organisation's Australian business number (ABN) in RAM.


The first person who links your NFP in RAM is the principal authority. On the ABR, this is known as an associate.


Linking ensures only the principal authority and authorised users can transact for your NFP in Online services for business. It will not allow other authorised users in your NFP to access your personal tax records.

How you link your myID depends on whether you're a:

- [Principal authority](#) – person responsible for the organisation
- [Authorised user or administrator](#)  – someone who acts on behalf of the organisation.


Principal authority

As a [principal authority](#) , you must be the first person to link your myID to your NFP organisation in RAM. You'll need a myID set up to either a Standard or Strong identity strength.

If you have a Strong myID **and** are listed in the ABR as an associate, you can [link your organisation online](#) .

You'll need to contact the [RAM support line](#)  to link your organisation if you:


- are a primary person – this is a type of principal authority who is not listed as an individual associate in the ABR
- are unable to achieve a Strong myID. You will need a Standard myID to link your ABN over the phone.

Once linked, you can access Online services for business on behalf of your organisation. You can also [set up authorisations](#)  for other individuals such as for newly appointed associates after an Annual General Meeting (AGM).

Lodge using Online services for business

Media: Prepare your NFP self-review return answers

<http://tv.ato.gov.au/ato-tv/media?v=bi9or7orobgg8m>

Once you've set up your Digital ID and RAM, log in to [Online services for business](#)  to view your return.

To lodge your organisation's NFP self-review return:

1. Select either
 - **View** next to the NFP self-review return in the **Lodgments** section of the **For action** panel
 - **NFP self-review return** from the **Lodgments** menu.
2. Select **Prepare** next to the return (you must prepare the oldest return first).
3. Complete the mandatory details.
4. Tick the acknowledgments and declaration.
5. Select **Submit**.

A confirmation screen will present with a unique receipt ID. The screen can be printed or saved as a PDF.

Your second and subsequent year NFP self-review return will be pre-populated from your most recently lodged NFP self-review return.

For assistance to answer the questions in the NFP self-review return, refer to our [NFP self-review return question guide](#).

If you can't access Online services for business, you can submit your NFP self-review return using our [self-help phone service](#) or a registered tax agent.

Find out about what else you can do in [Online services for business](#), including lodging activity statements, managing employee obligations and viewing your account.

Lodge using a registered tax agent

If you've engaged a registered tax agent, they can prepare and lodge your organisation's NFP self-review return through Online services for agents.

QC 81985

What happens after you submit your NFP return

Check what your next steps are after you submit your NFP self-review return

Last updated 8 July 2025

On this page

[After you've submitted your return](#)

[Income tax exempt outcome](#)

[Taxable outcome](#)

After you've submitted your return

Once you've successfully submitted your not-for-profit (NFP) self-review return, you'll receive a transaction reference number to retain with your records. This has a self-assessment outcome of either:

- [Income tax exempt](#)
- [Taxable](#).

Most returns automatically process at the point you submit.

Income tax exempt outcome


If you successfully submitted your NFP self-review return and self-assessed as income tax exempt, you've completed your reporting requirements for this income year. You'll need to lodge an NFP self-review return again next income year.


If you lodge your next return in Online services for business, your return information will be pre-populated making it even easier for you to lodge.

To make future interactions with us simple and easy, make sure you regularly review your NFP's documents and keep your organisation's [details up to date](#).

What if you are unsure if you're a charity?

If your NFP is unsure if it's a charity, you may have selected 'yes' or 'unsure' to the question 'Does your organisation have charitable purposes?'. Your NFP will now need to assess its eligibility to be registered as a charity with the Australian Charity and Not-for-profit Commission (ACNC).

The best way to do this is by using the registration tool on the ACNC website at [Organisations that have been self-assessing as income tax exempt](#) . We may also contact you to provide additional guidance and support to determine your NFP's charitable status.

If your NFP has only charitable purposes, you must apply to [register your NFP as a charity](#)  with the ACNC and be endorsed by the ATO to be income tax exempt.

If your NFP doesn't have only charitable purposes and is [eligible to self-assess as income tax exempt](#), continue lodging the NFP self-review return annually to confirm your NFP's eligibility for income tax exemption.

NFPs that are not registered with the ACNC or that are not eligible to self-assess as income tax exempt are taxable and may be required to lodge an annual income tax return.

Taxable outcome

If you successfully lodged your NFP self-review return and self-assessed as taxable, your NFP doesn't qualify for income tax

exemption.

You will no longer need to complete an annual NFP self-review return. Instead, your NFP is required to lodge an income tax return or notify of a non-lodgment advice each income year.

For organisations with an income year ending 30 June, you have until **15 May** each year to lodge your income tax return or notify us of a non-lodgment advice. If you have an ATO approved SAP your due date is determined by your approved balance date.

Find out more about what to do if your [NFP is taxable](#) and what you need to lodge.

QC 81991

What happens if you lodge the NFP self-review return late

Lodge as soon as possible if you missed the NFP self-review return deadline.

Last updated 14 May 2025

On this page

[Act now if you haven't lodged](#)

[Firmer action](#)

[More information](#)

Act now if you haven't lodged

Non-charitable not-for-profits (NFPs) with an active Australian business number (ABN) are legally required to lodge an NFP self-review return annually to notify their eligibility to self-assess as income tax exempt.

If your NFP didn't lodge its 2023–24 NFP self-review return by 31 March 2025 due date, [lodge your return](#) as soon as possible. You don't need to contact us to request an extension.

We've suspended penalty application for late lodgment of the 2023–24 NFP self-review return as part of the transitional support arrangements for the sector. From July 2025, we will start to review NFPs that intentionally ignore their obligations.

Act now to avoid a review. It's important to demonstrate that your NFP has taken steps to meet its lodgment obligation. Actions may include:

- attempting to lodge the return online or via the self-help phone service on **13 72 26**
- engaging a registered tax agent to lodge the return on your behalf
- [setting up your myID](#) to access Online services for business
- [updating your NFP's ABN details](#) via:
 - the Australian Business Register
 - Online services for business
 - a [Change of registration details form \(NAT 2943\)](#).

If you are waiting for your Change of registration details form to be processed before you lodge your return, you don't need to contact us. We can see this on your records.

We will also accept late lodgment of your NFP self-review return as demonstration that you have been actively taking steps to meet your obligations.

Firmer action

We're committed to supporting NFPs who try to do the right thing.

We will take firmer action with NFPs who are intentionally ignoring their NFP self-review return obligation and who are unwilling to comply. From July 2025, these NFPs may be subject to review.

Find out about organisations who need to lodge an NFP self-review return, at [Do you need to lodge?](#)

More information

To learn more about:

- lodgments, see [Due dates for lodging and paying](#)
- changes to your NFP organisation, see [Notifying us of changes to your not-for-profit](#).

QC 104036

NFP support, webinars and news

Resources to help you lodge the NFP self-review return and stay up to date with the latest news.

Last updated 1 July 2025

On this page

[NFP self-review return resources](#)

[NFP news and support](#)

NFP self-review return resources

You may need to complete a few steps to access Online services for business before you lodge online. Our step-by-step overview can guide you through the process: [NFP self-review return – update, connect and lodge \(PDF, 784KB\)](#) [📄](#).

When you're ready to lodge, watch our video to help you prepare and lodge the NFP self-review return in [Online services for business](#).

For a quick overview of the NFP self-review return, check out the [NFP self-review return factsheet](#), available in PDF and HTML format.

For more detailed information about the NFP self-review return, what to do if you are a charity or what to do if you are a taxable NFP you can watch our webinars at [Not-for-profit - ATOtv](#).

NFP news and support

The [Not-for-profit newsroom](#) has articles about the NFP self-review return and other NFP related topics. You can use the search function to find articles relevant to you. To receive regular updates and stay informed about your reporting requirements, [subscribe](#) to the Not-for-profit (NFP) newsletter.

For updates throughout the month, Assistant Commissioner Jennifer Moltisanti regularly shares blog posts and updates on her [LinkedIn](#) profile. And you can check out our online platform [ATO Community](#) to find answers to your tax and super questions.

To talk to us about your not-for-profit or its income tax status, you can phone us on **1300 130 248** between 8 am and 6 pm, Monday to Friday.

NFP self-review return factsheet



QC 81993

NFP self-review return factsheet

How to prepare the self-review return to assess income tax exemption for not-for-profits (NFPs).

Last updated 8 July 2025

On this page

[Reporting obligations for tax exempt non-charitable NFPs](#)

[Who needs to lodge](#)

[Completing the return](#)

[Maintaining your ABN details](#)

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[Our approach to compliance](#)

[Cancelling your ABN](#)

[What charities need to do](#)

[Substituted accounting periods](#)

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Reporting obligations for tax exempt non-charitable NFPs

This overview of the NFP self-review returns will help self-assessing income tax exempt non-charitable not-for-profits (NFPs) with an active Australian business number (ABN) understand their reporting obligations.

The information on this page is also available in PDF format at [NFP self-review return factsheet \(PDF, 262KB\)](#) [📄](#).

Who needs to lodge

ABN-registered non-charitable NFPs need to lodge an annual NFP self-review return confirming their income tax exemption status by 31 October each year.

The reporting requirement doesn't apply to:

- charities registered with the Australian Charities and Not-for-profits Commission (ACNC) and endorsed by the ATO as income tax exempt
- certain types of government entities
- taxable NFPs.

Completing the return

The NFP self-review return takes around 10 minutes to complete. It contains 3 sections to substantiate NFP eligibility for income tax exemption based on your purpose and activities, including:


- organisational details, and an estimate of your gross revenue range as small, medium or large
- questions to test eligibility
- summary and declaration.

Use our guide to prepare your answers before lodging your return, at [NFP self-review return question guide](#).

Maintaining your ABN details

The Australian Business Register requires that all organisations, including NFPs, maintain and update their ABN details within 28 days of becoming aware of changes.

You will need to have your ABN details up to date to lodge online.

If an organisation's current or prior associate is known and listed on our records, you can notify a change to an associate immediately using [ABR online services](#) .

Where prior associates are unknown or uncontactable, newly appointed associates must notify us of their appointment by completing the *Change of registration details* (NAT 2943) paper form

and posting it to us, with evidence as required. You can download the form in a fillable format at [Notifying us of changes to your not-for-profit](#).

The form states that only an authorised contact can complete it, but we will accept the form from a newly appointed contact if you provide evidence of your approved nomination.

Lodging the return

NFPs can lodge the NFP self-review return using Online services for business. Registered tax agents can lodge using Online services for agents.

NFPs can also lodge using the self-help phone service on **13 72 26**. You will need to have your ABN and a reference number from an ATO letter ready when you call.

See more about reporting requirements at [Reporting requirements to self-assess income tax exemption](#).

Our approach to compliance

For organisations that identify they're a taxable NFP, we will be taking a practical compliance approach including:

- flexible payment plans
- remission of general interest charges and other penalties
- focusing our resources on the lodgment of the 2023–24 income year and onwards. We may take compliance action if we identify deliberate past tax evasion or fraudulent behaviour.

Cancelling your ABN

Before you rush to cancel your organisation's ABN to avoid reporting, consider any implications:


- You will need an ABN to register for other tax obligations, such as GST or PAYG withholding.
- You may need an ABN to interact with other businesses or receive grant funding.

- Banks require an ABN when you set up a business account.

What charities need to do

If your NFP organisation is a charity, you can't self-assess as income tax exempt. You must be:

- registered with the ACNC
- endorsed by the ATO to access an income tax exemption.

For more on charitable purposes go to the charity registration tool at acnc.gov.au .


Substituted accounting periods

In most instances, you will not need to have an ATO approved substituted accounting period to prepare and lodge the NFP self-review return. The NFP self-review return can be lodged based on the purposes, and activities undertaken, in the year ending 30 June. For more information see [Reporting requirements to self-assess income tax exemption](#).

ATO support

Phone our Not-for-profit advice service on **1300 130 248** between 8 am and 6 pm, Monday to Friday, for help about getting started, tax concessions, getting endorsed, and gifts and fundraising. For more information see [Contact us](#).

Video


Watch our step by step video on how to lodge your NFP self-review return through Online services for business at tv.ato.gov.au .

Public advice and guidance

We provide public advice and guidance, which is continually updated. For more information see [Reporting requirements to self-assess income tax exemption](#).

Subscribe to NFP news

Subscribe to the Not-for-profit newsroom for latest updates at [Not-for-profit newsroom](#).

Connect with Assistant Commissioner [Jennifer Moltisanti](#)  on LinkedIn to receive targeted information.

QC 103515

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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