



# Reporting requirements to self-assess income tax exemption

From the 2023–24 income year, non-charitable not-for-profits (NFP) with an active ABN need to lodge an annual return.

## 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?

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

The NFP self-review return must be lodged every year. The first return is due for the 2023–24 income year.

## 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 return

Next steps 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.

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QC 73184

# NFP self-review return

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

**Last updated** 31 October 2024

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. This measure was announced by the Federal Government on 11 May 2021, with the first NFP self-review return required for the 2023–24 income year.

NFPs can lodge the NFP self-review return themselves using:

- Online services for business
- the self-help phone service if they can't access online services.

A registered tax agent can also lodge the return on behalf of your NFP.

Your NFP self-review return is due by 31 October, however for the first lodgment which applies to the 2023–24 income year, you can lodge up to **31 March 2025**. This extension is part of the additional support we are providing, to help NFPs lodge their first self-review 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).

Once the NFP self-review return is submitted, you'll receive a confirmation notice on screen confirming:

- submission of your return
- an ATO receipt ID number
- the outcome of your self-assessment.

You should save the ATO receipt ID number and confirmation notice for your records.

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

You can find out more about:

- Who needs to lodge
- How to lodge
- Questions to complete on your self-review return.

## Do you need to lodge?

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

**Last updated** 31 October 2024

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## Who needs to lodge

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

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 as a charity or 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. We'll work with you and the ACNC after you submit the NFP self-review return to get your tax status and reporting obligations right going forward.

You can find out more information at [Is my organisation eligible for charity tax concessions?](#)

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 NFPs.

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 call **1300 130 248** for NFP advice between 8:00 am and 6:00 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 call us on **1300 130 248** for NFP advice between 8:00 am and 6:00 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.

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## Due date of the return

The NFP self-review return must be lodged every year. The first return is due for the 2023–24 income year.

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## Lodgment due date

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

For the 2023–24 income year we're providing NFPs with additional time, where required, to lodge the NFP self-review return up to 31 March 2025. You don't need to contact us to request this extra time. If you're ready, don't wait. Lodge your return now.

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.

NFPs that **don't** have an ATO approved SAP need to lodge their NFP self-review return in the year ending 30 June.

### 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**

NFPs that become aware they are taxable after self-reviewing their income tax eligibility must **apply for an ATO approved SAP** in order to lodge their income tax return.

However, if a taxable NFP is not eligible for an ATO approved SAP they will need to prepare financial reports for the period ending 30 June to calculate their taxable income and lodge their income tax return.

For more information see **Additional Support**.

## 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.

### SAP due dates for 2023–24 self-review return

We have provided NFPs with additional time, where required, to lodge the NFP self-review return without the need to contact us.

Table: SAP due dates for the 2023–24 income year

| SAP code | Approved balance date            | 2023–24 NFP self-review return due date |
|----------|----------------------------------|---|
| A        | 31 Dec 2023<br>December balancer | 31 March 2025                           |
| B        | 31 Jan 2024<br>January balancer  | 31 March 2025                           |
| C        | 29 Feb 2024<br>February balancer | 31 March 2025                           |
| D        | 31 Mar 2024<br>March balancer    | 31 March 2025                           |
| E        | 30 Apr 2024<br>April balancer    | 31 March 2025                           |
| F        | 31 May 2024<br>May balancer      | 31 March 2025                           |
| G        | 31 July 2024<br>July balancer    | 31 March 2025                           |
| H        | 31 Aug 2024<br>August balancer   | 31 March 2025                           |

|   |                                   |               |
|---|-----------------------------------|---------------|
| I | 30 Sep 2024<br>September balancer | 15 April 2025 |
| J | 31 Oct 2024<br>October balancer   | 15 May 2025   |
| K | 30 Nov 2024<br>November balancer  | 15 June 2025  |

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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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Overview

Section 1: Organisation details

Section 2: Income tax self-assessment

Section 3: Summary and declaration

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 go to [Who doesn't need to lodge](#)

## Overview

The NFP self-review return has 3 broad sections, for which you will answer around 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.'

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.

## **More information about governing documents**

A governing document can be called:

- rules or articles of association
- constitution
- rule book
- deed of trust.

Your governing documents should set out:

- your organisation's purpose
- how it is governed, operates and makes decisions.

Your NFP organisation needs to either:

- have clauses in its governing documents stating that profits and assets won't be distributed for the benefit of members – both while it is operating and when it winds up.
- act consistently with the intent of these clauses and update its governing documents with these clauses by 30 June 2025 (as failure to do so will mean that it cannot self-assess as income tax exempt from 1 July 2024).

For more information, including example clauses you can include in your governing documents, see [What type of NFP is your organisation?](#)

## **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** 8 April 2025

## On this page

Prepare for lodgment

Lodge using our self-help phone service


Lodge online

Lodge using a registered tax agent

## 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 \(PDF, 784KB\)](#) .

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 should have governing documents.

You'll need to refer to your governing documents when you lodge your NFP self-review return to self-assess your eligibility to income tax exemption. Locate and review your organisation's governing documents to ensure they contain an appropriate not-for-profit clause, dissolution clause and you are operating for your purpose.

For more information on governing documents, including example NFP causes clauses, see [What type of NFP is your organisation?](#)

Governing documents are the formal documents that set out your organisation's:

- purpose
- not-for-profit character
- requirements for how it is governed, operates and makes decisions.

They may sometimes be called rules or articles of association, constitution, rule book or deed of trust.

## **Clauses prohibiting the distribution of income or assets to members**

Your NFP must have clauses in its governing documents that prohibit the distribution of income or assets to members while it is operating and winding up.

Your NFP can still self-assess as income tax exempt and lodge the 2023–24 NFP self-review return, provided you have not distributed any assets or income to members. NFPs should update their governing rules as soon as possible after identifying a need to do so.

For more information on governing documents, including example NFP causes clauses, see [What type of NFP is your organisation?](#)

## **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

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 \(PDF, 784KB\)](#)  flowchart.


If you're an associate (also known as a principle authority) or authorised user for your organisation with access to Online services for business, you can [lodge using Online services for business](#).

If you're not an authorised user or don't have access to Online services for business, before you lodge online you'll need to:

- [Update your organisation's details](#)
- [Set up myID and RAM](#).

## Update your organisation's details

Only an associate or authorised user can access Online services for business on behalf of your organisation.

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, authorised contacts, 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.

If you have been appointed as an associate but don't know the previous associate, you will 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 myID 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 myID to prove your identity when you use 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 identity – to access Online services for business you will need to achieve either a **Standard** or **Strong** identity strength.

Media: Review your NFP's governing documents

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

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

## Step 2: Link your myID in RAM

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

Linking ensures only you 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 using RAM. You'll need a myID with either a Standard or Strong identity strength.

If as the principal authority, you have a Strong identity strength **and** are listed in the ABR as an eligible individual associate, you can [link your business online](#).

For other ways, 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 (for example, a responsible person for an NFP)
- are unable to achieve a Strong identity strength – you will need to have set up a Standard identity strength.

Once linked, you can access Online services for business on behalf of the organisation and [set up authorisations](#)  for other individuals. This includes setting up authorisation administrators who can also authorise others.

If you've already linked your organisation, you should [check the authorisations](#)  are up to date.

## **Authorised user or administrator**

To access Online services for business, you need a myID with at least a Standard identity strength. If you're unable to achieve a Standard identity strength, you may be able to use a **Basic Digital ID** with a Basic identity strength by completing some extra steps.


A principal authority or authorisation administrator will need to authorise you in RAM where you can [accept the authorisation request](#) . You can then access Online services for business on behalf of your organisation.

If you've already been authorised to act on behalf of your organisation, check your authorisation is up to date. For example, you may have changed your myID identity strength from Basic to Standard or you need agency access for the ATO. If your authorisation needs to be updated, contact your principal authority or authorisation administrator.

## **Lodge using Online services for business**

Media: Prepare your NFP self-review return answers

<http://tv.ato.gov.au/ato-tv/media?v=bi9or7orobqg8m>

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 return

Next steps after you submit your NFP self-review return.

**Last updated** 31 October 2024

### On this page

Overview

Income tax exempt outcome

Taxable outcome

## Overview

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 lodged the return in Online services for business, your return information will be pre-filled for next year 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 is a charity, you may have selected 'yes' or 'unsure' to the question 'Does your organisation have charitable purposes?'. You are still able to self-assess and submit your 2023–24 NFP self-review return with an income tax exempt outcome.

The ATO may contact you after lodgment to provide additional guidance and support to determine your charitable status.

Your NFP will need to assess its eligibility to be registered as a charity. 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](#) .

## Taxable outcome

If you successfully lodged your NFP self-review return and self-assessed as taxable, your NFP does not 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 2025** to lodge your income tax return or notify us of a non-lodgment advice. If you have an ATO approved SAP your [due date to lodge the 2023-24 income tax return](#) 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.

## Additional support

After completing a self-review of eligibility to income tax exemption, you may find out your NFP is taxable. If your NFP determines they are taxable for the 2023–24 income year, transitional support is available to help you meet your lodgment obligations. This includes:

- providing a concessional due date to lodge your income tax return and pay any income tax liability
- remission of any applicable general interest charge and penalties
- entering payment plans to allow any income tax liability to be paid progressively.

If your organisation has not kept complete records for the full financial year and need help to reconstruct tax records, you can **contact us**.

We are focused on NFPs correctly lodging their NFP self-review return or income tax return for the 2023–24 income year and onwards. While our focus is on the 2023–24 income year and onwards, if we identify deliberate past tax evasion or fraudulent behaviours we may take compliance action.

Find out more about what to do if your **NFP is taxable** and what you need to lodge.

## SAP lodgment due dates for 2023-24 income tax return

If your organisation has an ATO approved substituted accounting period (SAP) for income tax, your income tax return due date is determined by your balance date. Use the table to determine your income tax return due date for 2023–24. Find out what you will need to lodge at Taxable NFPs.

**Table: SAP due dates for the 2023–24 income year**

| SAP code | Approved balance date | 2023–24 concessional income tax return due date |
|----------|-----------------------|---|
| A        | 31 Dec 2023           | 30 Jun 2025                                     |



|   |                                      |                   |
|---|--------------------------------------|-------------------|
|   | December<br>balancer                 |                   |
| B | 31 Jan 2024<br>January balancer      | 30 Jun 2025       |
| C | 29 Feb 2024<br>February<br>balancer  | 30 Jun 2025       |
| D | 31 Mar 2024<br>March balancer        | 30 Jun 2025       |
| E | 30 Apr 2024<br>April balancer        | 30 Jun 2025       |
| F | 31 May 2024<br>May balancer          | 30 Jun 2025       |
| G | 31 July 2024<br>July balancer        | 30 Jun 2025       |
| H | 31 Aug 2024<br>August balancer       | 30 Jun 2025       |
| I | 30 Sep 2024<br>September<br>balancer | 31 Jul 2025       |
| J | 31 Oct 2024<br>October<br>balancer   | 31 August 2025    |
| K | 30 Nov 2024<br>November<br>balancer  | 30 September 2025 |

# 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.

**Published** 31 March 2025

## On this page

Act now if you haven't lodged

Firmer action

## 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.

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?](#)

QC 104036

## NFP support, webinars and news

Subscribe to our Not-for-profit newsroom to stay up to date with your reporting obligations and watch our webinars.


**Last updated** 4 December 2024

### On this page

[NFP news and support](#)

Watch our webinars

## NFP news and support


To receive regular updates and stay informed about your reporting requirements, [subscribe](#)  to the Not-for-profit (NFP) newsletter.


Visit the **Not-for-profit newsroom** for recent articles and use the search function to find articles relevant to you.

To support NFPs we've published a short NFP self-review return overview factsheet. This provides an overview of the new reporting requirements and links to key information on our website. It's available in PDF and HTML format at **NFP self-review return factsheet**.




If you have any questions about your not-for-profit or its income tax status, you can also phone us on **1300 130 248** between 8:00 am and 6:00 pm, Monday to Friday.

## Watch our webinars

Our [New reporting requirements for not-for-profits webinar](#)  helps you prepare and lodge your first NFP self-review return. It provides an overview of:

- who is required to lodge a NFP self-review return
- how to **notify us of changes** to your organisation's ABN details, associates and contacts
- how to [set up myID](#)  and link it to RAM
- how to nominate a tax agent to act on behalf of your NFP
- completing a NFP self-review return in **Online services for business**.

You can also view recorded webinars for information on:

- [What to do if you are a charitable NFP](#) 
- [What to do if you are a taxable NFP](#) 
- [If your Indigenous organisation needs to lodge](#) 

## NFP self-review return factsheet



How to prepare the self-review return to assess income tax exemption for not-for-profits (NFPs), also available as a PDF.

QC 81993


## NFP self-review return factsheet

How to prepare the self-review return to assess income tax exemption for not-for-profits (NFPs), also available as a PDF.

**Last updated** 4 December 2024

### Key facts

The new reporting requirement for self-assessing income tax exempt non-charitable not-for-profits (NFPs) with an active Australian business number (ABN) may appear complex. However, this isn't the case. The key facts below will assist NFPs to understand their reporting obligations.

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

### New reporting requirement

From the 2023–24 income year, ABN-registered non-charitable NFPs need to lodge an annual NFP self-review return confirming their income tax exemption status.

The law hasn't changed, but reporting of eligibility has.

NFPs that self-assess as income tax exempt have always been required to:

- review their entitlement to the exemption
- maintain governing documents to satisfy their operation as an NFP.

The new reporting requirement will not 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 will take 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](#).

## Additional time to lodge

Transitional support arrangements for NFPs that may need more time to lodge their NFP self-review return include:

- additional time to lodge the first 2023–24 NFP self-review return until 31 March 2025. You don't need to contact us to request this extra time
- engagement and education, rather than failure to lodge penalties, for the 2023–24 income year.

## 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](https://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. See more at [Reporting requirements to self-assess income tax exemption](#).

## ATO support

Phone our Not-for-profit advice service on **1300 130 248** between 8:00 am and 6:00 pm, Monday to Friday, for help about getting started, tax concessions, getting endorsed, and gifts and fundraising. See more at [Contact us](#).

## Webinars

Watch our webinars on the new reporting requirement for NFPs. The webinars outline everything you need to know to get ready to lodge your NFP self-review return, what to do if you are a charity and next steps if you are a taxable NFP.

Access recorded webinars at [tv.ato.gov.au](https://tv.ato.gov.au) under the 'Not-for-profit' section.

## ATO correspondence

In 2024 we wrote to NFPs to let them know about the new reporting requirement through March, April, and May, with a second lodgment reminder letter sent between July and August. Reference numbers from these letters and any other ATO letter can be used to lodge your return using our self-help phone service on **13 72 26**.




We also corresponded with tax agents, peak bodies, associations, and other stakeholders advising them of the new reporting requirement.

## **Public advice and guidance**

We provide public advice and guidance, which is continually updated. See more at [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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