



## Ancillary fund return 2012

Provides links to the Ancillary fund return 2012 (NAT 73640) and ancillary fund instructions 2012 (NAT 73641).


**Last updated** 11 February 2019

### Introduction

Ancillary funds must submit an ancillary fund return to us.

 **Attention: An ancillary fund return is not an income tax return.**

Ancillary funds must ensure that any benefit (money or property) bestowed is distributed only to a fund, authority or institution endorsed under Subdivision 30-B of the *Income Tax Assessment Act 1997* as a deductible gift recipient (DGR) under item 1 of the table in section 30-15 of that Act. A benefit must not be bestowed on a fund, authority or institution that is endorsed as a DGR under item 2 of the table.

 Further Information

The Australian Business Register at [www.abr.gov.au](http://www.abr.gov.au) shows whether a DGR is covered by item 1 or 2.

### How to submit an ancillary fund return for the 2011-12 financial year

The *Private ancillary fund guidelines 2009* advise that a private ancillary fund will need to lodge a return in the form approved by the Commissioner of Taxation for private ancillary funds to use.

The *Public ancillary fund guidelines 2011* advise that a public ancillary fund will need to lodge a return in the form approved by the Commissioner of Taxation for public ancillary funds to use.

 Further Information

For the period 1 July 2011 to 30 June 2012, or an approved substitute accounting period, the approved form for both private and public ancillary funds is the [Ancillary fund return 2012](#) (NAT 73640, PDF, 469KB).

You may type directly into this form before printing or you may print the form and write the information.

If typing, first check that you can save a copy of the completed form to your computer. Enter some text into the first field, save and close the file, then re-open it to check that the text you entered is displayed.

If you cannot save the form, print a completed copy before you close it.

After you have completed and printed the form, you need to sign it.

 Further Information


For help completing the ancillary fund return, refer to the step-by-step instructions provided in the [Ancillary fund return instructions 2012](#).

 **Attention** **Do not submit the ancillary fund's audit report and financial statements unless you need to do so because of particular circumstances, such as the winding-up of the fund.**


### Lodgment due date

The Commissioner sets the lodgment due date for the ancillary return form through individual notices issued under section 163 of the *Income Tax Assessment Act 1936*.

The notices we will issue for the 2011-12 financial year will generally have a lodgment due date of **28 February 2013**.

 Direction icon

If you are unable to lodge your return by the lodgment due date on the notice issued to you,

|   |  |
|---|--|
|   | <p>phone us on <b>1300 130 248</b> before the due date to find out if you can arrange extra time to lodge.</p> <p>Mail your completed ancillary fund return to us before the lodgment due date at:</p> <p style="text-align: center;"><b>Australian Taxation Office<br/>GPO Box 9845<br/>[insert the name and postcode of your capital city]</b></p> <p>For example;</p> <p style="text-align: center;"><b>Australian Taxation Office<br/>GPO Box 9845<br/>SYDNEY NSW 2001</b></p> |
|  Danger icon | <p>Failure to provide the completed return by the lodgment due date may result in the imposition of an administrative penalty.</p>   |

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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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