



Statements and returns

Learn about the reporting and recordkeeping requirements for not-for-profit organisations.

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.

Activity statements for not-for-profits



Lodging activity statements to report and pay obligations like GST, PAYG instalments, PAYG withholding and FBT.

Annual GST returns for not-for-profits



A not-for-profit organisation may be able to report and pay its GST annually.

PAYG withholding for not-for-profits



If your NFP has employees, register for and pay PAYG withholding and withhold amounts from salary and wages.

Income tax returns for not-for-profits



Some not-for-profits (NFPs) may need to lodge an income tax

Ancillary fund returns



Public and private ancillary funds (categories of deductible gift recipients) must lodge an annual information return.

Not-for-profits and the Common Reporting Standard



Under the Common Reporting Standard, NFP financial institutions must report information on foreign tax residents.

In detail



Detailed information about statements and returns for not-for-profit organisations.

FBT registration, lodgment, payment and reporting



Registering for FBT, keeping records, getting employee declarations, lodging your FBT return and paying FBT.

QC 33561

Activity statements for not-for-profits

Lodging activity statements to report and pay obligations like GST, PAYG instalments, PAYG withholding and FBT.

Last updated 29 March 2021

On this page

[How often to lodge](#)

[Lodge activity statements online](#)

Not-for-profit organisations use activity statements to report and pay a number of tax obligations including:

- goods and services tax (GST)
- pay as you go (PAYG) instalments
- PAYG withholding
- fringe benefits tax (FBT) instalments.

We will send your organisation a personalised activity statement to complete and lodge, with some sections already filled in to save you time and effort. The activity statement will generally only show the obligations that relate to your organisation.

How often to lodge

Your not-for-profit organisation lodges an activity statement monthly, quarterly or annually. A personalised activity statement sets out the due dates as well as the period it covers for each of your tax obligations.

You must lodge an activity statement for each reporting period if your organisation has any PAYG, FBT or GST tax obligations, even if the amount to report for that period is nil.

Quarterly reporter

If your organisation reports and pays quarterly, the due dates for lodging your activity statement are shown in the table below.

Table: Quarterly activity statements

Quarter	Due date
Quarter 1 – July, August and September	28 October

Quarter 2 – October, November and December	28 February
Quarter 3 – January, February and March	28 April
Quarter 4 – April, May and June	28 July

If a tax agent prepares and lodges your activity statements or you lodge via an approved secure electronic method, then a later lodgment and payment due date may apply for quarter 1, 3 and 4. A later lodgment and payment due date does not apply for quarter 2 because the due date already includes a one month extension.

If your organisation had to pay FBT of \$3,000 or more in the previous year, it pays FBT quarterly with its activity statement. This applies even if you estimate that it will pay less than \$3,000 FBT in the current year.

Monthly reporter

If your organisation reports and pays monthly, its activity statement and payment is due on the 21st day of the following month. For example, a July monthly activity statement is due on 21 August.

Annual reporter

If your organisation reports and pays annually, its **annual GST return** and payment are due at the same time as its income tax return. If your organisation is not required to lodge an income tax return, you must lodge and pay its annual GST return by 28 February.

If your activity statement due date falls on a weekend or public holiday, you can lodge your form and make any payment due on the next business day without penalty.

If you can't lodge or pay on time, phone us on **13 28 66** to discuss.

Lodge activity statements online

You can lodge and revise most types of activity statements through Online services for business, and you'll get immediate confirmation that it has been lodged. You can also view, print and list previously lodged statements.

Once you lodge your organisation's activity statement online, we will stop posting activity statements to you. You can access all future activity statements via Online services for business. You will receive an email when your activity statement is available to access and complete online.

Next steps:

- Lodge online

See also:

- Business activity statements (BAS)

QC 33553

Annual GST returns for not-for-profits

A not-for-profit organisation may be able to report and pay its GST annually.

Last updated 7 April 2017

Your not-for-profit organisation can elect to report and pay its GST annually if both of the following apply:

- it is not required to register for GST, but it has registered voluntarily.
 - However, your organisation will not be eligible to report and pay annually if the only reason that it is not required to be registered for GST is because it disregards certain offshore supplies of rights or options in working out its GST turnover.

- it has not elected to pay GST by instalments.

You can make this election in any financial year:

- from 1 July to 21 August, if your organisation reports monthly
- from 1 July to 28 October, if your organisation reports quarterly.

Once you have made this election, we will issue an annual GST return in July each year. Your first year of annual reporting will be from the date the election took effect until 30 June.

Your annual GST return and payment are due at the same time as your income tax return. If your organisation is not required to lodge an income tax return, you must lodge its annual GST return with payment by 28 February.

See also:

- Annual GST return
- Annual GST reporting

QC 33555

PAYG withholding for not-for-profits

If your NFP has employees, register for and pay PAYG withholding and withhold amounts from salary and wages.

Last updated 7 April 2017

If your not-for-profit organisation makes a payment that is subject to PAYG withholding, you must withhold the required amount from the payment and send it to us by the due date. The amount withheld will be reported on your organisation's activity statement along with any GST, PAYG instalments and FBT amounts.

Any credits your organisation is entitled to (such as GST credits) will be offset against any amount of PAYG withholding and other tax liabilities you report on the activity statement.

You send these amounts quarterly, monthly or more frequently, depending on whether your organisation is a small, medium or large withholder.

At the end of the year you must lodge an annual report that reconciles all withholding payments your organisation has made to us during the financial year.

If you lodge paper forms – you need to use stationery, we provide for both the PAYG payment summary statement and the payment summaries. We send this stationery to you around May each year. If you don't receive stationery, you can order it anytime using our online ordering service.

Next steps:

- Lodge online

See also:

- Payments you need to withhold from
- Paying and reporting withheld amounts
- Business activity statements (BAS)
- PAYG payment summaries: forms and guidelines
- Annual reporting
- Order ATO publications

QC 33560

Income tax returns for not-for-profits

Some not-for-profits (NFPs) may need to lodge an income tax return.

Last updated 12 December 2024

On this page

[Lodging an income tax return as a taxable organisation](#)

[Self-assessing eligibility to income tax exemption](#)

Lodging an income tax return as a taxable organisation

Some NFP organisations are taxable. To identify if you need to lodge a tax return or if you can notify us of a non-lodgment advice, you must first identify if your organisation is a:

- NFP company
- other taxable company
- taxable trust or partnership

Find out what you need to lodge based on your NFPs structure and how it operates, at [Taxable NFP organisations](#).

If you need additional guidance to complete a company tax return, see our [NFP guide to the Company tax return 2024](#).

Self-assessing eligibility to income tax exemption

From 1 July 2023, non-charitable not-for-profits (NFP) with an active Australian business number (ABN) need to lodge an annual **NFP self-review return** to notify their eligibility to self-assess an income tax exemption.

The NFP self-review return must be lodged for the 2023–24 income year. Following this, a new return must be lodged for each subsequent income year. Follow the [NFP self-review return guide](#) to prepare your answer before lodging the return.

After completing the NFP self-review return, if you find out that your organisation is taxable, **Transitional support** is available if you need more time to meet lodgment obligations.

QC 33562

Ancillary fund returns

Public and private ancillary funds (categories of deductible gift recipients) must lodge an annual information return.

Last updated 30 September 2024

On this page


[Lodging an ancillary fund return](#)

[Application to reduce the minimum ancillary fund distribution rate](#)

All public and private ancillary funds must lodge an annual information return.

If your ancillary fund isn't endorsed as a registered charity, it isn't exempt from income tax. Additionally, you may also need to lodge an income tax return.

Lodging an ancillary fund return

For 2016 and subsequent years, ancillary funds that are registered charities must lodge their annual information return by completing the online Australian Charities and Not for profits Commission's (ACNC) [Annual Information Statement](#)  – which contains additional questions specific to ancillary funds.

Ancillary funds that aren't registered as charities with the ACNC must continue to lodge a paper Ancillary fund return with us.

The Ancillary fund return form and its instructions for current and previous income years can be found on our [Forms and instructions and Ancillary fund return and instructions 2024](#).

Due date to lodge your Ancillary fund return

You are required to lodge an Ancillary fund return either by:

- 31 December 2024, if the year of income ended on 30 June 2024
- the last day of the sixth month after the end of your ATO approved substituted accounting period.

If your ancillary fund has to complete an ACNC's annual information, the lodgment date for the ancillary fund return is the same lodgment date as the information statement.

Application to reduce the minimum ancillary fund distribution rate

An ancillary fund may apply to us to reduce its minimum annual distribution.

Requests to reduce the minimum distribution rate for a financial year will only be considered, if your fund has met all its annual lodgment obligations.

We'll write to you to let you know the outcome of your application. If your application is refused, we'll provide you with a clear explanation of our decision.

If you're dissatisfied with our decision, you can lodge an objection.

For further information you can access [Application to reduce the minimum ancillary fund distribution rate](#).

QC 33554

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.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).