



## What's coming up for NFPs

Check the upcoming due dates for your NFP's reporting obligations.

**Last updated** 5 August 2025

Now we're into the new financial year, it's a good time to check whether your not-for-profit (NFP) organisation is up to date with its tax and super obligations.

There are different dates to be aware of based on **what type of NFP your organisation is**: taxable, charity, or one that self-assess as income tax exempt. And NFPs that employ staff or need to report and pay obligations like GST, PAYG instalments, PAYG withholding and FBT also have due dates to report and pay.

### NFPs that self-assess as income tax exempt

Non-charitable NFPs with an active Australian business number (ABN) who self-assess as income tax exempt must lodge the annual **NFP self-review** return by **31 October** to notify us of your eligibility.

You can lodge the return online using **Online services for business** or by phoning our **self-help** phone service on **13 72 26**. Or a registered tax agent can lodge the return for you.

### NFPs that are charitable

Charitable NFPs have different reporting requirements. They need to be registered with the Australian Charities and Not-for-profits Commission (ACNC) and endorsed by us to be income tax exempt.

Registered charities do not need to lodge an NFP self-review return or an income tax return but will need to meet annual reporting obligations

with the ACNC.

Charitable NFPs cannot self-assess as income tax exempt, and if they are not registered with the ACNC and endorsed by the ATO they will be taxable.

Charitable NFPs may have obligations if you employ paid staff or are registered for GST - more on that below.

## **NFPs that are taxable**

NFPs that are not eligible to self-assess or have charitable purposes and are not registered with the ACNC are **taxable NFPs**. They must either lodge an income tax return or notify us of a non-lodgment advice, generally by **15 May**. This is based on your NFP's income:

1. \$416 or less - notify us of a non-lodgment advice
2. more than \$416 - lodge a company tax return for that year.

While most taxable NFPs will need to lodge by 15 May, if you have an ATO approved SAP, your due date is determined by your approved balance date.

## **NFPs that employ staff or are registered for GST**

If your NFP employs staff, you need to be aware of your **Obligations when people work for you**. If you missed this overview when we shared it last month, check it out to learn more about key dates for obligations including:

- Single Touch Payroll
- PAYG withholding
- Super guarantee
- Fringe benefits tax

There's also more information to help you get your employer obligations right, with helpful resources for employers.


You can also find helpful information specifically for NFPs at **Activity statements for not-for-profits**. Learn more about when to lodge

activity statements to report and pay obligations like GST, and more information about PAYG instalments, PAYG withholding and FBT.

## Help and support

To make it easier to track your key obligations, you can use the **NFP tax, super and registry responsibilities checklist**. Follow along during the year and check off the tasks for your NFP as you go.

If you need more help with understanding your reporting obligations, visit the **Statements and returns** landing page.

[Subscribing](#)  to our monthly Not-for-profit newsletter is another great way to stay up to date with anything new happening in the sector.

And if you have further questions, you can phone us on **1300 130 248** between 8:00 am and 6:00 pm, Monday to Friday.

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## 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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