



Using something privately? Check your GST credit claims


Check your NFP is claiming GST credits correctly - you can only claim the portion used by your NFP.

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If your not-for-profit (NFP) organisation is registered for goods and services tax (GST), you can [claim GST credits](#) for the GST included in the price of goods and services you buy for your organisation's activities.

If you buy something for use both by your organisation and for private use, you need to apportion your GST credit to only claim the portion used for your organisation's activities.

For example, if your NFP organisation pays for travel, you can only claim GST credits for the portion related to your organisation's activities.

You can't claim GST credits if the supplier is not registered for GST. Before making a claim for GST credits on your NFP's business activity statement (BAS), you should ensure your suppliers are registered for GST. You can check the GST registration status of an entity by searching the [ABN Lookup](#) .


When completing your next BAS, remember you can't [claim GST credits](#) for purchases:

- incurred before you registered for GST
- where you don't have a tax invoice
- that do not have GST included in the price.

Even if you have nothing to report, you still need to lodge a **nil** BAS by 28 February.

Stay informed

Also in this edition, find out when donations and gifts received by NFP organisations may be subject to GST in [Do donations attract GST?](#)

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