



Australian Government
Australian Taxation Office

Strata title body corporate tax return and instructions 2025

Use these instructions to complete the strata title body corporate tax return for 2025.

This publication was current at 29 May 2025

Our commitment to you

We are committed to providing you with reliable, accessible and useful information to help you understand your rights and entitlements and your obligations.

If you follow our information in this publication and it is either misleading or turns out to be incorrect and you make a mistake as a result, we must still apply the law correctly. If that means you owe us money, you must pay it but we will not charge you a penalty. Also, if you acted reasonably and in good faith we will not charge you interest. If correcting the mistake means we owe you money, we will pay it and any interest you are entitled to.

For more information, go to ato.gov.au/howyouareprotected

If you feel that this publication does not fully cover your circumstances, or you are unsure how it applies to you, you can seek further help from us.

The ATO Charter outlines the commitments we make to you and everyone we work with, our expectations of you and steps you can take if you are not satisfied. For more information, go to ato.gov.au/atocharter

Currency of information

We regularly revise our publications to take account of any changes to the law, so make sure that you have the latest information. If you are unsure, you can check for more recent information on our website at ato.gov.au or contact us.

This publication was current at 29 May 2025.

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Using the Strata title body corporate tax return

We treat Strata title bodies corporate as public companies under tax law and must lodge a tax return for any year they derive assessable income. If your body corporate only derives amounts that are subject to the principle of mutuality, you don't need to lodge a tax return. These amounts are not assessable income.

Strata title bodies corporate would normally have to complete a company tax return. However, we provide the Strata title body corporate tax return that certain strata title bodies corporate can use instead of completing a full company tax return. Some compulsory items and labels have already been completed for you – you don't have to do anything with these already completed items and labels.

You can't use the *Strata title body corporate tax return 2025* if one of the following applies to your body corporate, it:

- has net capital gains
- receives franked dividends
- has losses brought forward from earlier income years claimed as a deduction
- has tax offset refunds
- has overseas transactions or interests
- needs to make an interposed entity election.

In the above situations, you must use the [Company tax return 2025](#).

Capital gain or capital loss

If your strata title body corporate has made a capital gain or a capital loss from a transaction for all or part of the common property, don't include the gain or loss in the tax return for the body corporate. Each proprietor or unit owner must include their share of the capital gain or loss in their own tax return based on their proportion of the lot entitlements.

For more information, see Taxation Ruling [TR 2015/3](#) *Income tax: matters relating to strata title bodies constituted under strata title legislation*.

Instructions to complete the strata title body corporate return 2025

Instructions for how to complete the Strata title body corporate tax return 2025.

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Is a payment or refund due?

If a payment is due (now or later) or a refund is due, print **Y** for yes or **N** for no in the respective payment and refund boxes.

TFN, body corporate name and ABN

Write the tax file number (TFN), body corporate's name and Australian business number (ABN) in the boxes.

Current postal address and previous address

If the postal address of the body corporate hasn't changed from that shown on the last lodged tax return, print the address exactly as shown on that tax return under 'Current postal address'.

If the postal address of the body corporate has changed from that shown on the last lodged tax return, print the previous postal address exactly as shown on that tax return under 'Postal address on previous tax return'.

Location of strata title body corporate

Write the street address of the body corporate. This may not necessarily be the same as the postal address of the body corporate.

Final tax return

If the body corporate doesn't need to lodge a tax return in future years, print **FINAL** in the block provided.

Electronic funds transfer (EFT)

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before, including:

- Bank State Branch (BSB) number (this number has 6 digits, don't include spaces or hyphens)
- account number (this number has no more than 9 digits, don't include spaces or hyphens)
- account name (for example JQ Citizen)
 - include spaces between each word and initials where required
 - if it exceeds 32 characters, provide the first 32 characters only
 - don't show account type, such as cheque, savings, mortgage offset in the account name.

Your refund can only be paid into a recognised financial institution account located in Australia.

Calculation of total profit or loss

Complete the income and expenses to calculate total profit or loss.

Income

Complete the following questions where applicable:

Gross interest

At label **F** write the amount of interest received or credited during the income year.

Exclude interest from proprietors for late payment of levies.

Gross rent and other leasing and hiring income

At label **G** write the total of these types of income received.

Individual proprietors may be taxed on this type of income, rather than the body corporate, where it is income from common property.

Other gross income

At label **R** write the total of other gross income. For example, inspection fees or access fees, except where received from a proprietor. Don't include receipts that are subject to the principle of mutuality.

If the amount at label **R** is a loss, print **L** in the **CODE** box at the right of the amount.

Total income

At label **S** write the total of amounts shown at labels **F**, **G** and **R**.

If the amount at label **S** is a loss, print **L** in the **CODE** box at the right of the amount.

For more information, see Taxation Ruling [TR 2015/3](#) *Income tax: matters relating to strata title bodies constituted under strata title legislation*.

Expenses

At label **S Expenses in earning income** write the total of all expenses incurred by the strata title body corporate in deriving its assessable income. You may need to apportion some expenses. For example, if an expense relates to both assessable income and receipts that are subject to the principle of mutuality (which are not assessable).

Total expenses

At label **Q** write the amount shown at label **S Expenses in earning income**.

Total profit or loss

At label **T Total profit or loss** write the amount at label **S Total income** minus the amount at label **Q Total expenses**. This is the net amount of income received by the strata title body corporate during the income year, and doesn't include receipts subject to the principle of mutuality. If this amount is a loss, print **L** in the box at the right of the amount.

For more information, see Taxation Ruling [TR 2015/3](#) *Income tax: matters relating to strata title bodies constituted under strata title legislation*.

Reconciliation to taxable income or loss

At question **7 Taxable income or loss** – label **T** write the amount shown at question **6 Total profit or loss** – label **T**. If this amount is a loss, print **L** in the box at the right of the amount.

You must include an amount here even if it is zero (if zero write **0**).

Calculation statement

You must complete labels **A** and **T5** of the calculation statement. Label **I** has already been completed for you.

Taxable income

At label **A** write the amount shown at question **7 Taxable income or loss** – label **T**.

- You must include an amount at label **A** even if it is zero (if zero write **0**).
- If the amount is a loss, write '**0**' (zero) at label **A**.

Gross tax

At label **B** write the amount of tax payable before the allowance of any credits.

- The standard [company tax rate](#) is 30%, therefore multiply the amount at question **7** – label **T** by 30% (or use 25% if you satisfy the reduced corporate tax rate rules). Write this answer at label **B**.
- If label **A** was '**0**' (zero), write '**0**' (zero) at label **B**.

Tax payable

At label **T5** write the amount shown at label **B Gross tax**.

You must include an amount at this label even if it is zero (if zero write **0**).

Tax withheld from interest or investments

At label **H4** write any amounts deducted from investment income because a TFN was not provided to the investment body.

Eligible credits

At label **H** write the amount shown at label **H4** on this calculation statement.

Tax offset refunds

As tax offset refunds can't be claimed in the *Strata title body corporate tax return*, label **I** is pre-filled with '**0.00**'. A strata title body corporate is not generally entitled to claim any refundable tax offsets resulting in tax offset refunds. A company entitled to tax offset refunds must lodge a [Company tax return 2025](#).

Pay as you go (PAYG) instalments raised

At label **K** write any PAYG instalments that have been raised for the 2024–25 tax liability.

Amount due or refundable

To calculate the amount at label **S**, add labels **H** and **K**, then subtract the total from label **T5**.

- If the amount at label **S** is positive, that amount is payable **by** you.
- If the amount at label **S** is negative, that amount is refundable **to** you.

Hours taken to prepare and complete this tax return

We are committed to reducing the costs involved in complying with your tax obligations. By completing label J you will help us monitor these costs closely.

Your response is voluntary.

When completing this question consider the time, rounded to the nearest hour, that you spent:

- reading the instructions
- collecting the necessary information to complete this tax return
- making necessary calculations
- completing this tax return or preparing and providing tax related information on the body corporate to a tax agent.

Your answer should relate only to the time the body corporate and tax agent (if you have one) spent preparing and completing the tax return, including the time of any unpaid helpers. Tax agents preparing this tax return on behalf of their client should consult with them to obtain a reliable estimate.

Declaration

The public officer is responsible for doing all things required by the company under section 252 of the *Income Tax Assessment Act 1936* or the Regulations. In case of default they are liable to incur the same penalties. For example, the public officer is responsible for lodging the company tax return. If the tax return is lodged late the public officer may be liable for a penalty for failure to lodge on time.

How to lodge and pay

Find out more on how to lodge and pay your Strata title body corporate tax return 2025.

In this section

[Lodgment](#)

[How to pay](#)

Lodgment

The postal address for lodgment of the tax return is:

Australian Taxation Office

GPO Box 9845

(insert the name and postcode of your nearest capital city.)

For example:

Australian Taxation Office

GPO Box 9845

SYDNEY NSW 2001

Don't post payments to this address.

How to pay

We offer you a range of convenient payment options, both in Australia and overseas.

For more information, see [How to pay](#).

Your payment needs to reach us on or before its due date. Payments made electronically or at Australia Post may take up to 4 business days, from the date you make the payment, to appear on your ATO account.