



# Changes in reporting requirements for not-for-profits

Prepare early for the new annual reporting requirement.

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If your not-for-profit has an active Australian business number (ABN), you need to lodge a *NFP self-review return* to access income tax exemption. Lodgments are required to be made from the 2023–24 income year onward.

The *NFP self-review return* will guide you to consider your organisation's purpose and activities against specific requirements of an **Who needs to lodge**. This will assist you to determine the basis for which you self-assess as income tax exempt, and report this to the ATO. While you need to report using the self-review return, you will not pay tax on your income unless you are a taxable not-for-profit.

You can lodge the *NFP self-review return* for the 2023–24 financial year anytime between 1 July and 31 October 2024. It can be submitted online through *Online services for business*, or a registered tax agent using *Online services for agents* if authorised to lodge on your behalf.

## Get ready for annual reporting

To get your not-for-profit ready to lodge an annual self-review return, the organisation's [principal authority](#)  needs to:

- check the organisation's contact details are up to date, including ABN registration details
- review the organisation's main purpose and its **governing documents**
- set up a [myID](#)  with either a Standard or Strong identity strength
- link myID to the NFPs ABN in Relationship Authorisation Manager (RAM) so you can access *Online services for business*.

## Who does not need to report

A government entity or a charity registered with the *Australian Charities and Not-for-profits Commission* (ACNC) are **not required to lodge an NFP self-review return**. Charities already lodge an annual information statement to the ACNC each year.

Similarly taxable not-for-profits are not required to lodge, as they already lodge an income tax return or notify us of a return not necessary each year.

Annual reporting is central to providing the community an assurance that only eligible not-for-profits access an income tax exemption.

## More information

- Don't forget to check back to regularly updated guidance at [ato.gov.au/NFPTaxExempt](https://ato.gov.au/NFPTaxExempt).
- Subscribe to our monthly **Not-for-profit newsletter** for the latest tax and super news, as well as tips and advice, sent directly to your inbox.

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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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