



NFP self-review return

The new reporting requirement for self-assessing income tax exempt non-charitable not-for-profits (NFPs) with an active Australian business number (ABN) may appear complex. However, this isn't the case. The key facts below will assist NFPs to understand their reporting obligations.

Key facts

The new reporting requirement

From the 2023–24 income year, ABN-registered non-charitable NFPs need to lodge an annual NFP self-review return confirming their income tax exemption status.

The law hasn't changed, but reporting of eligibility has.

NFPs that self-assess as income tax exempt have always been required to:

- review their entitlement to the exemption
- maintain governing documents to satisfy their operation as an NFP.

The new reporting requirement will not apply to:

- charities registered with the Australian Charities and Not-for-profits Commission (ACNC) and endorsed by the ATO as income tax exempt
- certain types of government entities
- taxable NFPs.

Completing the return

The NFP self-review return will take around 10 minutes to complete. It contains 3 sections to substantiate NFP eligibility for income tax exemption based on your purpose and activities, including:

- organisational details, and an estimate of your gross revenue range as small, medium or large
- questions to test eligibility
- summary and declaration.

Use our guide to prepare your answers before lodging your return, at ato.gov.au/NFPselfreviewguide

Maintaining your ABN details

The Australian Business Register requires that all organisations, including NFPs, maintain and update their ABN details within 28 days of becoming aware of changes.

You will need to have your ABN details up to date to lodge online.

If an organisation's current or prior associate is known and listed on our records, you can notify a change to an associate immediately using [ABR online services](#)

Where prior associates are unknown or uncontactable, newly appointed associates must notify us of their appointment by completing the *Change of registration details* (NAT 2943) paper form and posting it to us, with evidence as required. You can download the form in a fillable format at ato.gov.au/NFPnotifyofchanges

The form states that only an authorised contact can complete it, but we will accept the form from a newly appointed contact if you provide evidence of your approved nomination.

Lodging the return

NFPs can lodge the NFP self-review return using Online services for business. Registered tax agents can lodge using Online services for agents.

NFPs can also lodge using the self-help phone service on **13 72 26**. You will need to have your ABN and a reference number from an ATO letter ready when you call.

See more about reporting requirements at ato.gov.au/NFPtaxexempt

Additional time to lodge

Transitional support arrangements for NFPs that may need more time to lodge their NFP self-review return include:

- additional time to lodge the first 2023–24 NFP self-review return until **31 March 2025**. You don't need to contact us to request this extra time
- engagement and education, rather than failure to lodge penalties, for the 2023–24 income year.

Our approach to compliance

For organisations that identify they're a taxable NFP, we will be taking a practical compliance approach including:

- flexible payment plans
- remission of general interest charges and other penalties
- focusing our resources on the lodgment of the 2023–24 income year and onwards. We may take compliance action if we identify deliberate past tax evasion or fraudulent behaviour.

Cancelling your ABN

Before you rush to cancel your organisation's ABN to avoid reporting, consider any implications:

- You will need an ABN to register for other tax obligations, such as GST or PAYG withholding
- You may need an ABN to interact with other businesses or receive grant funding
- Banks require an ABN when you set up a business account.

What charities need to do

If your NFP organisation is a charity, you can't self-assess as income tax exempt. You must be:

- registered with the ACNC
- endorsed by the ATO to access an income tax exemption.

For more on charitable purposes go to the charity registration tool at [acnc.gov.au](https://www.acnc.gov.au)

Substituted accounting periods

In most instances, you will not need to have an ATO approved substituted accounting period to prepare and lodge the NFP self-review return.

The NFP self-review return can be lodged based on the purposes, and activities undertaken, in the year ending 30 June. See more at ato.gov.au/NFPtaxexempt

ATO support

Phone our Not-for-profit advice service on **1300 130 248** between 8:00 am and 6:00 pm, Monday to Friday, for help about getting started, tax concessions, getting endorsed, and gifts and fundraising. For other enquiries see more at ato.gov.au/ContactUs

Webinars

Watch our webinars on the new reporting requirement for NFPs. The webinars outline everything you need to know to get ready to lodge your NFP self-review return, what to do if you are a charity and next steps if you are a taxable NFP.

Access recorded webinars at ato.gov.au/ATOtv under the 'Not-for-profit' section.

ATO correspondence

In 2024 we wrote to NFPs to let them know about the new reporting requirement through March, April, and May, with a second lodgment reminder letter sent between July and August. Reference numbers from these letters and any other ATO letter can be used to lodge your return using our self-help phone service on **13 72 26**.

We also corresponded with tax agents, peak bodies, associations, and other stakeholders advising them of the new reporting requirement.

Public advice and guidance

We provide public advice and guidance, which is continually updated. See more at ato.gov.au/NFPtaxexempt

Subscribe to NFP news

Subscribe to the Not-for-profit newsroom for latest updates at ato.gov.au/NFPnews

Connect with Assistant Commissioner Jennifer Moltisanti on LinkedIn to receive targeted information at linkedin.com/in/jennifer-moltisanti-6872442a