

CIRCULAR



PERTH FOOTBALL
L E A G U E

Subject: ATO NFP ANNUAL SELF-REVIEW

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Audience: Club Committees

Summary: The Australian Taxation Office now requires not-for-profit organisations to lodge an Annual Self-Review	Action: To lodge the Annual Self-Review, clubs will need access to the ATO's Online Services for Business or have a registered tax agent lodge the completed Self-Review.
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CLUB OBLIGATIONS

The ATO has a new annual reporting requirement to notify of its income tax exempt eligibility.

What you need to know

From the 2023-24 income year, non-charitable NFPs with an active ABN are required to lodge an annual NFP Self-Review to self-assess income tax exemption under one of eight categories.

When you lodge, you need to advise the ATO of the type of exempt category your NFP is self-assessing against. You also need to consider the purpose, activities and any specific eligibility requirement for your exempt category. The review needs to be completed each year to confirm your eligibility for income tax exemption.

When to lodge

The first NFP self-review return needs to be lodged for the 2023-24 income year.

The NFP self-review return is due by 31 October each year for those who have a financial year ended 30 June, or after the end of your reporting year if you have an approved substituted accounting period.

You can lodge the NFP self-review return using Online Services for Business (myGovID required), or a registered tax agent can lodge on your behalf.

Help available

Clubs can feel free to contact Perth Football League for information.

Digit Books can provide an advisory service on a fee for service basis to help clubs with queries. Digit can be contacted via email support@digit.business or Phone 1300 344 480.

Please note Digit Books cannot lodge the self-review return as they are not registered tax agents.

Useful Links

The following links may be helpful, and the Australian Taxation Office has a wealth of information available online.

[ATO Online Services for Business](#)

[not-for-profit new reporting rules](#)

[Not-for-profits & income tax exemptions](#)

[How to prepare an NFP self-review return](#)