

CIRCULAR



PERTH FOOTBALL
L E A G U E

Subject: 2025 ATO NFP Self Review

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Audience: Club Committees

Summary: The Australian Taxation Office requires not-for-profit organisations to lodge an Annual Self-Review Return.	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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What you need to know

If your club or association is a not-for-profit (NFP) with an active Australian Business Number (ABN) and is self-assessing as income tax exempt, it is mandatory to lodge an NFP self-review return with the Australian Taxation Office (ATO) each year.

Key Dates to Note:

- The 2023–24 NFP self-review return is now overdue if it has not yet been submitted. Immediate action is required to avoid potential penalties.
- The 2024–25 return is due by 31 October 2025.

Failure to lodge on time may result in failure-to-lodge penalties, even if your club or association continues to meet the income tax exemption requirements.

Who needs to lodge?

All NFPs that:

- Operate with an active ABN
- Are self-assessing as income tax exempt

Even if your club or associations circumstances haven't changed, a return must still be lodged annually to remain eligible for the income tax exemption.

Lodgement Options:

You can lodge your NFP self-review return using one of the following methods:

- Online via ATO Online Services (using your myGovID)
- Phone via the ATO self-help service on 13 72 26
- Through a registered tax agent

Help and Resources:

The ATO provides tools and guidance to support your organisation in meeting this obligation:

- **“Lodging your NFP self-review return”** This short video explains who needs to lodge, what’s required, and how to get started: [Watch Here](#)
- [Preview the return questions](#) before lodging so you know what information you’ll need
- Download the **"Update, connect and lodge"** flowchart for step-by-step help with setting up access and submitting the return online (Attached to this email)
- For full details about the NFP self-review return and tax exemption requirements, visit ato.gov.au/NFPtaxexempt