

## Taxation requirements for not-for-profits

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The Australian Taxation Office has three resources for not-for-profit (NPF) organisations. If your cultural organisation is registered as a charity, association or Indigenous corporation then these resources are for you.

They will help you understand your tax obligations, assist you to prepare your returns and provide a guide to associated issues.

The website is laid out with a flow menu on the left side which ensures you don't miss critical information.

Take a look and don't forget to bookmark it!

<https://www.ato.gov.au/Non-profit/>

### **INDUCTION PACKAGE FOR NOT-FOR-PROFIT ADMINISTRATORS**

This page steps you through the main areas of taxation responsibility and provides information on Goods and Services Tax, responsibilities to staff, state taxes and duties, gifts and fundraising declarations, and processes and advice on record-keeping.

<https://www.ato.gov.au/Non-profit/Getting-started/In-detail/Induction-package/Induction-package-for-not-for-profit-administrators/>

There is also a link to a page about how to keep your organisation financially resilient.

<https://www.ato.gov.au/non-profit/getting-started/in-detail/induction-package/be-smart-about-tax-and-keep-your-corporation-strong/>

### **SELF-GOVERNANCE CHECKLIST FOR NOT-FOR-PROFIT ORGANISATIONS**

This is where you can review your NFP status and find a useful checklist for the Management Board so that they can manage risks, general tax and super obligations carefully.

<https://www.ato.gov.au/non-profit/getting-started/in-detail/induction-package/be-smart-about-tax-and-keep-your-corporation-strong/>

There's a checklist to assist with your governance procedures.

<https://www.ato.gov.au/Non-profit/Getting-started/In-detail/Induction-package/Induction-package-for-not-for-profit-administrators/>