



Income Tax and P&C Associations

Income Tax Exemption

P&C Associations are not-for-profit organisations, and are entitled to an exemption from income tax.

Completing and lodging an income tax status review document is an annual requirement for years beginning 1 July 2023 onwards for entities who are not registered with the Australian Charities and Not-for-profits Commission, and can also provide you with evidence of your NFP status. This is useful when gathering evidence for grants, licencing, and other processes that require you to source evidence beyond your Constitution or ACNC Registration (note: the latter is not compulsory).

Not-for-profit organisations can evidence their Not For Profit status in one of two ways:

1. Register with the Australian Charities and Not-for-profits Commission (ACNC).

P&C Associations can register with the ACNC by registering in the Charity Portal. Your P&C Association is not required to be registered with the ACNC, but many prefer to maintain registration as part of their governance processes and commitment to transparency. Note that maintaining ACNC registration will require annual reporting.

2. Complete income tax status review worksheet.

The form is available at [this link](#). and must be endorsed by the P&C Association office bearers, and kept with the P&C Association's records. As of 1 July 2023, all non-charitable NFPs not registered with the ACNC are required to lodge an annual self-review return to self-assess for income tax exemption.

The annual self-review return for the 2023-24 year can be lodged using ATO online services. A registered tax agent can also lodge the annual self-review return on behalf of an not-for-profit (NFP), using Online services for agents.