

**While History Queensland Inc. is not in a position to provide advice to our members on taxation matters, or on how to complete an application for registration as a charity, we have been able to put together some guidelines of what individual societies might need to consider in moving forward.**

## New Tax Laws

The ATO recently advised that if your not-for-profit (NFP) organisation has an active Australian business number (ABN), you must lodge an annual NFP self-review return starting with the 2023–24 income year.

The ATO recognises 8 categories of not-for-profit organisations that can self-assess eligibility for income tax exemption. Some organisations that fall into these categories could also have a recognised charitable purpose and may be eligible to register as a charity with the ACNC. If an organisation is eligible for charity registration, it will be ineligible to self-assess income tax exemption, and will instead need to register with the ACNC and be endorsed by the ATO to be income tax exempt. It appears that historical/family history societies may not fall under one of the classifications for tax exemption and must become charities (if their constitutions meet certain standards) to achieve tax-free status.

If your organisation is already a registered charity, you do not have to do the self-review. You can search the ACNC Charity Register to check if your organisation is registered.

**BUT**, if you are NFP, have an ABN, and are not registered with ACNC as a charity you will have to do the self-review OR apply to ACNC for registration as a charity and ATO for tax exemption.

If you are a not-for-profit group, have an ABN, and are not registered with ACNC as a charity and you wish to apply to ACNC for registration as a charity, you should look at their website: [www.acnc.gov.au](http://www.acnc.gov.au)

Click on For Charities, or on the link: [www.acnc.gov.au/for-charities](http://www.acnc.gov.au/for-charities). There you will find information about charity registration and more.

There is also a Registration application checklist and guide which may be helpful: [www.acnc.gov.au/tools/guides/registration-application-checklist-and-guide](http://www.acnc.gov.au/tools/guides/registration-application-checklist-and-guide)

Working out which category best reflects the main purpose of your organisation can be challenging. To help work this out, the lady at ACNC suggested you Search by Charity (under 'For Charities') and a list of for example 'historical societies' (or 'family history,' 'museum' etc.) will be given. You can also filter the search by State as below:

## SEARCH FOR A CHARITY

SEARCH BY CHARITY

SEARCH BY CHARITY PROGRAM

CHARITY NAME OR ABN  
historical society

CHARITY LOCATION  
Search suburb or postcode

Additional search filters +

Reset search

Enter information in the fields above to search for a charity by name, ABN or location. Additional search filters below are optional and can be used instead of a name, ABN or location.

STATUS  
- Any -

SIZE  
- Any -

STATE OF OPERATION  
Queensland

COUNTRIES OF OPERATION  
- All overseas countries -

WHO THE CHARITY HELPS  
- Any -

CHARITY SUBTYPE  
- Any -

There you will find organisations/societies who are registered as charities with ACNC.

By clicking on the name of a society, you will be able to see *'who the charity helps'*, *'Summary of activities'* and *'charity programs'* and this should give you some guidance about the type of activities and wording you could use in your application for registration. I note that many of our HQ members are listed under various categories. You can also type in the name of a society/organisation and check what they have entered. This may help if you know of a similar society/organisation in your area or doing the same types of things you are doing. You need to show that what you're doing is of benefit to the community.

History Queensland cannot give specific advice on these matters, but the people at ACNC and ATO are very helpful. You can contact the Australian Charities and Not-for-profits Commission on phone: 13 22 62 for further advice relating to your society. The contact number for the Australian Taxation Office for not-for-profit groups is 1300 130 248.