



4 October 2024

Senate Standing Committees on Economics
PO Box 6100
Parliament House
Canberra ACT 2600
E: economics.sen@aph.gov.au

Dear Sir/s,

Not-For-Profit Entities Tax Assessments Inquiry

Clubs Australia welcomes the opportunity to comment on the Not-For-Profit Entities Tax Assessments Inquiry.

Clubs Australia represents over 5,000 licensed clubs that employ more than 140,000 people. Clubs are not-for-profit, member-owned organisations that provide sporting and recreation infrastructure to their members and community.

Tax-exempt sporting clubs encompass those that offer golf, football, bowls, tennis, and swimming facilities to their local communities. These venues are often small, volunteer-operated, and face resource constraints.

Clubs Australia worked constructively with the Australian Taxation Office (ATO) to develop and simplify the income tax-exempt self-assessment for clubs. Based on feedback from industry bodies, the form has been reduced to six questions, which entities can complete in 15 minutes.

While clubs have fostered a strong governance and compliance culture, the rapidly evolving regulatory landscape poses significant financial and operational challenges for venues. Due to this new requirement, some clubs have raised concerns about the administrative burden.

Clubs Australia supports the ATO's current approach to educating and providing guidance to clubs, assisting them in meeting their roles and responsibilities. We recommend a consistent, measured, and educational compliance approach during the initial years of implementation.

Clubs Australia looks forward to continuing to work with the ATO.

If you have any questions, please contact me on [REDACTED] or

[REDACTED]

Yours sincerely,

[REDACTED]

Alison Tehan
Deputy Executive Director
Clubs Australia