

## ACNC Bulk application form - backdated applications

ACNC have been working on a new version of the bulk registration form that allows applicants to apply for an earlier registration date with the ACNC. A copy of this new form is attached.

Please note the new questions on:

- The 'Requested registrations' tab (columns D to I)
- The 'Organisation information' tab (column AC)

### Why apply for an earlier ACNC registration date?

An organisation's date of registration with the ACNC will determine when it is entitled to receive Commonwealth tax concessions.

### What date should an applicant apply from?

You should ensure your members are aware that:

- organisations previously registered with the ACNC should re-apply from the date of their original revocation
- organisations seeking to apply to the ACNC for the first time may apply from either the earliest allowable date or 1 July 2023.

The ATO has confirmed its 'practical compliance approach' from 1 July 2023

*"We are taking a practical compliance approach and will focus our resources on the lodgment of the 2023–24 income year and onwards. While our focus is on the 2023–24 income year and onwards we may take compliance action if we identify deliberate past tax evasion or fraudulent behaviour."*

The ACNC can assist with queries regarding eligibility date. However, all queries about the taxation implications should be directed to the ATO.

Registration can only be backdated to the latest of:

- the date the organisation was established
- the date the organisation's ABN became active, or
- 3 December 2012 .

### Which form do I use?

We request that you use the attached updated form for all applications moving forward ( whether backdating is requested or not).

That said, if you have started completing the earlier version of the form you may continue to use that form for that batch of applicants ( provided they are **not** seeking back dating prior to 1 July 2023).