



## SWIMMING NORTHERN TERRITORY INCORPORATED AS A NOT-FOR-PROFIT

### Background

1. Swimming Northern Territory (**Organisation**) is the peak sporting body for the sport of swimming in the Northern Territory.
2. The primary governing document of the Organisation is its Constitution, which is available [here](#).

### Not-for-profit law in Australia

3. Under Australian law<sup>1</sup>, societies, associations and clubs established for the encouragement of a game or sport are entitled to annually self-assess as a not-for-profit organisation. Where an entity does so, its ordinary and statutory income is exempt from income tax.
4. There is currently no requirement to register or notify the Australian Tax Office where an Australian sporting body self-assesses as a not-for-profit. Similarly, there is no public register or list outlining the sporting bodies that have self-assessed as a not-for-profit.
5. To self-assess as a not-for-profit under Australian law, a sporting body must have a physical presence in Australia, comply with all the substantive requirements in its governing rules (the Constitution) and apply its income and assets solely for the purposes for which the entity is established.

### Organisation operating as a not-for-profit

6. The Organisation's registered office is in Australia.
7. Under clause:
  - (a) 2 of its Constitution, the Organisation's objects are to conduct, encourage, promote, advance, control, protect and manage the Sport in its jurisdiction.
  - (b) 5.2 of its Constitution, the income and property of the Organisation must be exclusively applied towards the promotion of its objects; and
  - (c) 74 of its Constitution, the Organisation must distribute any surplus assets on winding up to another not-for-profit organisation with similar objects to the Organisation.
8. As a result of paragraphs 6 and 7, the Organisation is entitled to, and does, self-assess as a not-for-profit under Australian law.

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<sup>1</sup> Sections 50.1, 50.45 and 50.70 of Subdivision 50-A of the *Income Tax Assessment Act 1997* (Cth).



**Swimming  
Northern  
Territory**

DEVELOPING SWIMMING IN THE NT

### Further information

9. If you require further information regarding the Organisation's not-for-profit status, please contact Warren Dopson, CEO Swimming Northern Territory – [nt.ceo@nt.swimming.org.au](mailto:nt.ceo@nt.swimming.org.au).

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10<sup>th</sup> October 2023