



TAX, STRUCTURE & COMPLIANCE

GST and Fundraising: The 16th Event Costs You the Other 15

Exceed 15 events of the same type in a financial year and the concession disappears entirely, not just for the extra one

A specific GST rule for fundraising events contains a cliff edge many event-running associations have never actually counted toward: hold sixteen of the same type of fundraising event in a single financial year, rather than fifteen, and the favourable tax treatment disappears entirely, not just for the sixteenth event, but for every one of them that year.

Which rules apply to your association?

The law depends on how your association is set up. A **company limited by guarantee** follows the Corporations Act 2001 (Cth) and its constitution. An **incorporated association** follows its state or territory associations Act and its rules. A **registered charity** also follows the ACNC Act and the ACNC Governance Standards, and some Corporations Act rules are replaced for charities that are companies. Check your own governing documents, and get advice before decisions with legal consequences.

In this resource

1. [The Specific Cap Worth Counting Directly](#)
2. [Purpose Matters, Not Just The Event's Format](#)
3. [The Donor-Side Trap Worth Flagging To Event Organisers](#)

The Specific Cap Worth Counting Directly

Endorsed charities, certain gift-deductible entities, and government schools can choose to treat certain fundraising events as input taxed for GST purposes. The ATO's qualifying categories are a fete, ball, gala show, dinner, performance or similar event; an event selling goods for \$20 or less (with no alcohol or tobacco sold, and selling goods not a normal part of the organisation's business); or another event the ATO has approved in writing. Most professional and industry associations are not charities or gift-deductible entities and cannot use this concession; their event income is generally subject to the ordinary GST rules if they are registered for GST. An organisation can hold up to fifteen events of the same category in a financial year and treat each as input taxed. Exceed fifteen of the same category, and none of those events, not just the additional ones, can be treated as input taxed that year. An association running a busy annual events calendar, galas, regional dinners, chapter fundraisers, should actually count how many events of each category fall within a single financial year before assuming the concession applies.

Purpose Matters, Not Just The Event's Format

The ATO's own guidance draws an important distinction worth understanding. An event that looks identical in format to a qualifying fundraiser, a dinner, for instance, does not automatically qualify simply because of its format. An AGM dinner resembling a fundraising dinner does not qualify for the concession, because it is not actually conducted for the purpose of fundraising. The concession attaches to fundraising intent and purpose, not merely to events that share a similar structure with the qualifying categories. The choice to treat a fundraising event as input taxed must be made, and recorded, before any sales connected with that event take place. There is no opportunity to decide after the fact, once the event has already happened, that this treatment would have suited the organisation better. If you choose

input-taxed treatment, you do not charge GST on event sales but also cannot claim GST credits on the event's costs, so compare both outcomes before choosing.

The Donor-Side Trap Worth Flagging To Event Organisers

A separate trap affects whether attendees can claim their own contribution as a tax deduction. A contribution for a fundraising event is deductible only if the organiser is a deductible gift recipient, the contribution is more than \$150, and the market value of the benefit received, a ticket to a gala dinner, for example, is no more than 20% of the contribution and no more than \$150. If any condition fails, none of it is deductible. An ATO example illustrates how easily this can fail: a four hundred dollar contribution with a market-value benefit of one hundred dollars failed the minor benefit threshold, since one hundred dollars exceeded twenty percent of four hundred dollars, meaning none of the contribution was deductible at all. Associations promoting a fundraising event as tax deductible should confirm they are a deductible gift recipient and that this calculation holds before making that promise to attendees.

- Count how many events of each qualifying category your association holds within a single financial year, since exceeding fifteen removes the input-taxed concession for the entire category that year.
- Confirm any event relying on the fundraising concession is conducted for a fundraising purpose, not simply structured in a similar format to a qualifying event type.
- Make and record the choice to treat a specific event as input taxed before any sales connected with it take place, since this decision cannot be made retrospectively.
- Confirm your deductible gift recipient status and calculate the minor benefit threshold precisely before promoting any fundraising event ticket or contribution as tax deductible, given how easily a benefit can exceed the 20% threshold and eliminate deductibility entirely.
- Maintain clear, event-by-event records of category, purpose, and the input-taxed election made, since this documentation is what actually supports the position if the treatment is ever reviewed.

GST treatment of fundraising events rewards planning and precise counting over informal assumption. An association that has never actually tallied its events against the fifteen-event cap, or checked whether a promoted deduction survives the minor benefit calculation, may be relying on a concession, or a promise to donors, that does not actually hold up.

This is one of the practical governance topics built into our Board Director course, alongside the papers, tools and frameworks that turn the principle into your board's actual practice. [Explore the course](#)

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BOARDROOM ACTION WORKSHEET

GST and Fundraising: The 16th Event Costs You the Other 15

Turn the resource into evidence, a decision and an accountable next step. Keep the completed record in your association's approved board records system.

1 What is the issue or decision?

State the governance question in one clear sentence.

2 What evidence do we already have?

Record the facts, source documents and stakeholder evidence available now.

3 What evidence is still needed?

Identify the legal, regulatory, financial, member or operational information still required.

4 What is the agreed next action?

Capture the owner, timeframe and how the matter will return to the board.

Action owner	Review date	Board decision or resolution

General education, not legal, financial, tax, clinical or governance advice. Confirm specifics at the relevant primary source or with your own qualified adviser. Nexus Leadership is operated by Lipstick Consulting Pty Ltd · ABN 15 619 120 482.

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