Income tax exempt code N

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# Income tax exempt code N

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| Identifying and definitional attributes |
| Metadata item type: | Value Domain |
| METEOR identifier: | 321002 |
| Registration status: | [Community Services (retired)](https://meteor.aihw.gov.au/RegistrationAuthority/1), Standard 27/04/2007[Disability](https://meteor.aihw.gov.au/RegistrationAuthority/16), Superseded 29/02/2016 |
| Definition: | A codeset representing the income tax exemption status of an entity |

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| Representational attributes |
| Representation class: | Code |
| Data type: | Number |
| Format: | N |
| Maximum character length: | 1 |
|   | **Value** | **Meaning** |
| Permissible values: | 1 | Income tax exempt |
|   | 2 | Non-income tax exempt |
| Supplementary values: | 9  | Not stated/inadequately described  |

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| Collection and usage attributes |
| Guide for use: | CODE 1    Income tax exemptIncome Tax Exempt organisation has been endorsed by the Australian Taxation Office as exempt from income tax. As well as being exempt from paying income tax, an Income Tax Exempt organisation does not have to lodge income tax returns unless specifically requested to do so by the Australian Taxation Office ([www.ato.gov.au](http://www.ato.gov.au/)). CODE 2     Non-income tax exemptOrganisation that are not endorsed by the Australian Taxation Office as being exempt from paying income tax are classified as non-income tax exempt. |

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| Relational attributes  |
| Related metadata references: | Has been superseded by [Income tax exempt code N](https://meteor.aihw.gov.au/content/621269)       [Disability](https://meteor.aihw.gov.au/RegistrationAuthority/16), Standard 29/02/2016 |
| Data elements implementing this value domain: | [Service provider organisation—income tax exempt indicator, code N](https://meteor.aihw.gov.au/content/321004)       [Community Services (retired)](https://meteor.aihw.gov.au/RegistrationAuthority/1), Standard 27/04/2007       [Disability](https://meteor.aihw.gov.au/RegistrationAuthority/16), Superseded 29/02/2016 |