

# Service provider organisation—income tax exempt indicator, code N

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# Service provider organisation—income tax exempt indicator, code N

## Identifying and definitional attributes

<b>Metadata item type:</b>	Data Element
<b>Short name:</b>	Tax exempt indicator
<b>Synonymous names:</b>	Agency sector type
<b>METEOR identifier:</b>	321004
<b>Registration status:</b>	<a href="#">Community Services (retired)</a> , Standard 27/04/2007 <a href="#">Disability</a> , Superseded 29/02/2016
<b>Definition:</b>	Whether an organisation or agency has been assessed as income tax exempt as represented by a code.

## Data element concept attributes

### Identifying and definitional attributes

<b>Data element concept:</b>	<a href="#">Service provider organisation—tax exempt indicator</a>
<b>METEOR identifier:</b>	342638
<b>Registration status:</b>	<a href="#">Community Services (retired)</a> , Standard 27/04/2007 <a href="#">Disability</a> , Superseded 29/02/2016
<b>Definition:</b>	Whether an organisation or agency has been assessed as income tax exempt.
<b>Object class:</b>	<a href="#">Service provider organisation</a>
<b>Property:</b>	<a href="#">Tax exempt indicator</a>

## Value domain attributes

### Identifying and definitional attributes

<b>Value domain:</b>	<a href="#">Income tax exempt code N</a>
<b>METEOR identifier:</b>	321002
<b>Registration status:</b>	<a href="#">Community Services (retired)</a> , Standard 27/04/2007 <a href="#">Disability</a> , Superseded 29/02/2016
<b>Definition:</b>	A codeset representing the income tax exemption status of an entity

## Representational attributes

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

## Collection and usage attributes

### Guide for use:

CODE 1 Income tax exempt

Income 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 exempt

Organisation that are not endorsed by the Australian Taxation Office as being exempt from paying income tax are classified as non-income tax exempt.

## Data element attributes

### Collection and usage attributes

#### Guide for use:

Charities are not automatically exempt from income tax. There is an endorsement system under which they should apply to the Australian Tax Office to be endorsed as income tax exempt.

### Source and reference attributes

**Submitting organisation:** CSTDA NMDS Network.

**Origin:** Commonwealth State/Territory Disability Agreement National Minimum Data Set (CSTDA NMDS) collection. Data Guide: data items and definitions 2006-07.

### Relational attributes

#### Related metadata references:

Has been superseded by [Service provider organisation—income tax exempt indicator, code N](#)

[Disability](#), Standard 29/02/2016

See also [Service provider organisation—sector, code N](#)  
[Community Services \(retired\)](#), Standard 27/04/2007  
[Disability](#), Superseded 29/02/2016

#### Implementation in Data Set Specifications:

[Agency sector cluster](#)

[Community Services \(retired\)](#), Standard 13/03/2013

[Disability](#), Superseded 29/02/2016

**Conditional obligation:** In the Disability Service National Minimum Data Set (DS NMDS), only service type outlets in the non-government sector are required to provide a response to the data element [Service provider organisation—income tax exempt indicator, code N](#).

[Commonwealth State/Territory Disability Agreement NMDS - 1 July 2006](#)

[Community Services \(retired\)](#), Superseded 14/12/2008

**Conditional obligation:** 'Non-government' must be selected as the sector type of the service type outlet.

#### **DSS specific information:**

This data element should be reported by funding departments in relation to all non-government service type outlets.

Where a [service type outlet](#) has a formal relationship with a [CSTDA funded agency](#) then the government/non-government sector of the funded agency should generally be recorded.

This data element is used in conjunction with the level of government to determine the type of government or non-government sector (agency sector) to which the funded agency (or service type outlet) belongs.

[Commonwealth State/Territory Disability Agreement NMDS \(July 2008\)](#)

[Community Services \(retired\)](#), Superseded 11/11/2009

**Conditional obligation:** 'Non-government' must be selected as the sector type of the service type outlet.

**DSS specific information:**

This data element should be reported by funding departments in relation to all non-government service type outlets.

Where a [service type outlet](#) has a formal relationship with a [CSTDA funded agency](#) then the government/non-government sector of the funded agency should generally be recorded.

This data element is used in conjunction with the level of government to determine the type of government or non-government sector (agency sector) to which the funded agency (or service type outlet) belongs.

[Disability Services NMDS 2009-10](#)

[Community Services \(retired\)](#), Superseded 15/12/2011

**Implementation start date:** 01/07/2009

**Conditional obligation:**

'Non-government' must be selected as the sector type of the service type outlet.

**DSS specific information:**

**Information specific to this data set:**

This data element should be reported by funding departments in relation to all non-government service type outlets.

Where a **service type outlet** has a formal relationship with a **NDA funded agency** then the government/non-government sector of the funded agency should generally be recorded.

This data element is used in conjunction with the level of government to determine the type of government or non-government sector (agency sector) to which the funded agency (or service type outlet) belongs.

[Disability Services NMDS 2010-11](#)

[Community Services \(retired\)](#), Superseded 15/12/2011

**Implementation start date:** 01/07/2010

**Conditional obligation:**

'Non-government' must be selected as the sector type of the service type outlet.

**DSS specific information:**

**Information specific to this data set:**

This data element should be reported by funding departments in relation to all non-government service type outlets.

Where a **service type outlet** has a formal relationship with a **NDA funded agency** then the government/non-government sector of the funded agency should generally be recorded.

This data element is used in conjunction with the level of government to determine the type of government or non-government sector (agency sector) to which the funded agency (or service type outlet) belongs.

[Disability Services NMDS 2011-12](#)

[Community Services \(retired\)](#), Superseded 13/03/2013

**Implementation start date:** 01/07/2011

**Conditional obligation:**

'Non-government' must be selected as the sector type of the service type outlet.

**DSS specific information:**

**Information specific to this data set:**

This data element should be reported by funding departments in relation to all non-government service type outlets.

Where a **service type outlet** has a formal relationship with a **NDA funded agency** then the government/non-government sector of the funded agency should generally be recorded.

This data element is used in conjunction with the level of government to determine the type of government or non-government sector (agency sector) to which the funded agency (or service type outlet) belongs.