

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

Metadata item type:	Data Element
Short name:	Tax exempt indicator
Synonymous names:	Agency sector type
METEOR identifier:	321004
Registration status:	Community Services (retired) , Standard 27/04/2007 Disability , Superseded 29/02/2016
Definition:	Whether an organisation or agency has been assessed as income tax exempt as represented by a code.
Data Element Concept:	Service provider organisation—tax exempt indicator
Value Domain:	Income tax exempt code N

Value domain attributes

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

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). 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.
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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Related metadata references: Has been superseded by [Service provider organisation—income tax exempt indicator, code N](#)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[Disability](#), Superseded 29/02/2016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.

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