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:	Income tax exempt indicator
Synonymous names:	Agency sector type
METEOR identifier:	621265
Registration status:	Disability, Standard 29/02/2016
Definition:	An indicator of whether a service provider organisation has been assessed as income tax exempt, as represented by a code.

Data element concept attributes

Identifying and definitional attributes

Data element concept:	Service provider organisation—income tax exempt indicator
METEOR identifier:	623402
Registration status:	Disability, Standard 28/02/2016
Definition:	An indicator of whether a service provider organisation has been assessed as income tax exempt.
Object class:	Service provider organisation
Property:	Income tax exempt indicator

Source and reference attributes

Submitting organisation:	Australian Institute of Health and Welfare

Value domain attributes

Identifying and definitional attributes

Value domain:	Income tax exempt code N
METEOR identifier:	621269
Registration status:	Disability, Standard 29/02/2016
Definition:	A codeset representing the income tax exemption status of an organisation or agency.

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 |

An Income Tax Exempt organisation is an organisation that 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

A Non-Income Tax Exempt organisation is an organisation that has not been endorsed by the Australian Taxation Office as being exempt from paying income tax.

Source and reference attributes

Submitting organisation: Australian Institute of Health and Welfare

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: Australian Institute of Health and Welfare

Relational attributes

Related metadata references:	Supersedes [Service provider organisation—income tax exempt indicator, code N](#) [Community Services (retired)](#), Standard 27/04/2007 [Disability](#), Superseded 29/02/2016
	See also [Service provider organisation—level of government, code N](#) [Disability](#), Standard 15/12/2017
	See also [Service provider organisation—sector, code N](#) [Disability](#), Standard 29/02/2016
Implementation in Data Set Specifications:	[Agency sector cluster](#) [Disability](#), Standard 29/02/2016 *Conditional obligation:*
	Only organisations in the non-government sector are required to provide a response to this data element.
	[Agency sector cluster](#) [Disability](#), Standard 15/12/2017 *Conditional obligation:*
	Only organisations in the non-government sector are required to provide a response to this data element.