

# 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>	Income tax exempt indicator
<b>Synonymous names:</b>	Agency sector type
<b>METEOR identifier:</b>	621265
<b>Registration status:</b>	<a href="#">Disability</a> , Standard 29/02/2016
<b>Definition:</b>	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

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

### Source and reference attributes

<b>Submitting organisation:</b>	Australian Institute of Health and Welfare
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## Value domain attributes

### Identifying and definitional attributes

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

### 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

## 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](http://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

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