Service provider organisation—income tax exempt indicator, code N

Exported from METEOR

(AIHW's Metadata Online Registry)

© Australian Institute of Health and Welfare 2024

This product, excluding the AIHW logo, Commonwealth Coat of Arms and any material owned by a third party or protected by a trademark, has been released under a Creative Commons BY 4.0 (CC BY 4.0) licence. Excluded material owned by third parties may include, for example, design and layout, images obtained under licence from third parties and signatures. We have made all reasonable efforts to identify and label material owned by third parties.

You may distribute, remix and build on this website’s material but must attribute the AIHW as the copyright holder, in line with our attribution policy. The full terms and conditions of this licence are available at https://creativecommons.org/licenses/by/4.0/.

Enquiries relating to copyright should be addressed to info@aihw.gov.au.

Enquiries or comments on the METEOR metadata or download should be directed to the METEOR team at meteor@aihw.gov.au.

# 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](https://meteor.aihw.gov.au/RegistrationAuthority/16), 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: | [Service provider organisation—income tax exempt indicator](https://meteor.aihw.gov.au/content/623402)  |
| Value Domain: | [Income tax exempt code N](https://meteor.aihw.gov.au/content/621269) |

|  |
| --- |
| 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 exemptAn 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 exemptA 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](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 29/02/2016See also [Service provider organisation—level of government, code N](https://meteor.aihw.gov.au/content/679923)       [Disability](https://meteor.aihw.gov.au/RegistrationAuthority/16), Standard 15/12/2017See also [Service provider organisation—sector, code N](https://meteor.aihw.gov.au/content/621278)       [Disability](https://meteor.aihw.gov.au/RegistrationAuthority/16), Standard 29/02/2016 |
| Implementation in Data Set Specifications: | [Agency sector cluster](https://meteor.aihw.gov.au/content/621263)       [Disability](https://meteor.aihw.gov.au/RegistrationAuthority/16), 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](https://meteor.aihw.gov.au/content/679910)       [Disability](https://meteor.aihw.gov.au/RegistrationAuthority/16), Standard 15/12/2017***Conditional obligation:*** Only organisations in the non-government sector are required to provide a response to this data element. |