Income tax exempt code N

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# Income tax exempt code N

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| Identifying and definitional attributes | |
| Metadata item type: | Value Domain |
| METEOR identifier: | 621269 |
| Registration status: | [Disability](https://meteor.aihw.gov.au/RegistrationAuthority/16), Standard 29/02/2016 |
| Definition: | A codeset representing the income tax exemption status of an organisation or agency. |

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| 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 |

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| 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. |

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| Source and reference attributes | |
| Submitting organisation: | Australian Institute of Health and Welfare |

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| Relational attributes | |
| Related metadata references: | Supersedes [Income tax exempt code N](https://meteor.aihw.gov.au/content/321002)  [Community Services (retired)](https://meteor.aihw.gov.au/RegistrationAuthority/1), Standard 27/04/2007  [Disability](https://meteor.aihw.gov.au/RegistrationAuthority/16), Superseded 29/02/2016 |
| Data elements implementing this value domain: | [Service provider organisation—income tax exempt indicator, code N](https://meteor.aihw.gov.au/content/621265)  [Disability](https://meteor.aihw.gov.au/RegistrationAuthority/16), Standard 29/02/2016 |