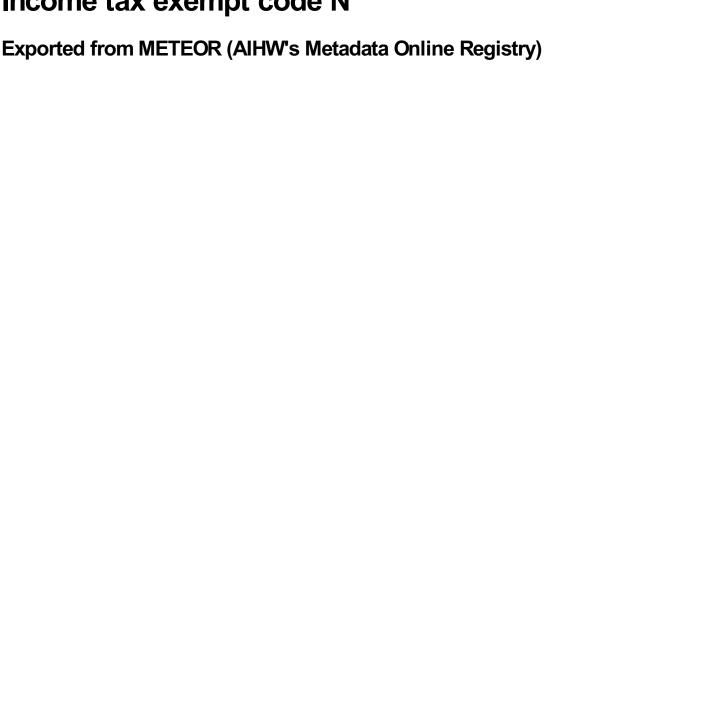
Income tax exempt code N



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Income tax exempt code N

Identifying and definitional attributes

Metadata item type: Value Domain

METEOR identifier: 321002

Registration status: Community Services (retired), Standard 27/04/2007

Disability, Superseded 29/02/2016

Definition: A codeset representing the income tax exemption status of an entity

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.

Relational attributes

Related metadata references:

Has been superseded by Income tax exempt code N

Disability, Standard 29/02/2016

Data elements

implementing this value domain:

Service provider organisation—income tax exempt indicator, code N

Community Services (retired), Standard 27/04/2007

Disability, Superseded 29/02/2016