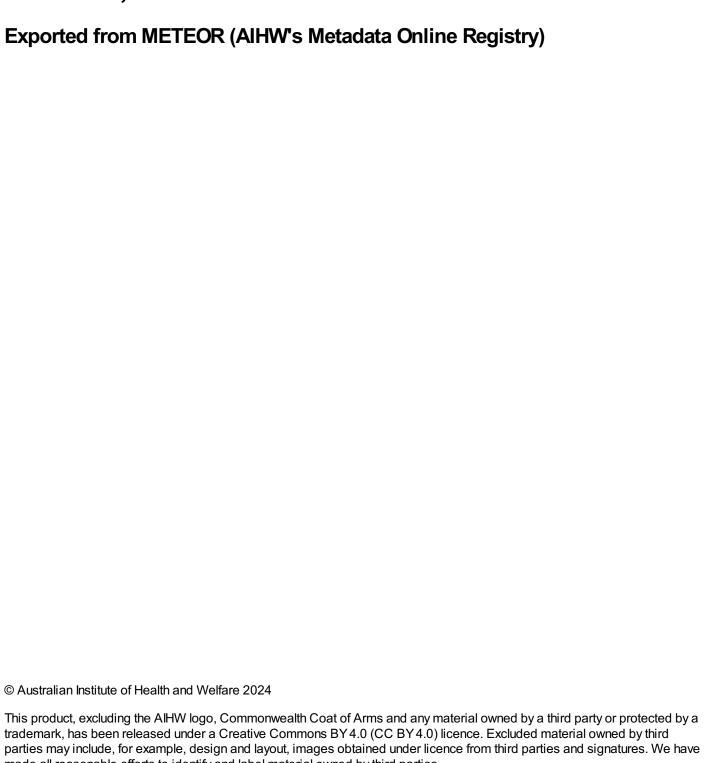
Service provider organisation—income tax exempt indicator, code N



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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: <u>Disability</u>, 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

Value Domain: <u>Income tax exempt code N</u>

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

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Disability, Superseded 29/02/2016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 Agency sector cluster

Specifications: <u>Disability</u>, 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.