


IT 2600 - Income tax: overseas localities - rebate for members of the Defence Force serving overseas

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TAXATION RULING NO. IT 2600

INCOME TAX OVERSEAS LOCALITIES - REBATE FOR MEMBERS
OF THE DEFENCE FORCE SERVING OVERSEAS.

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REFERENCE NO :	SUBJECT REFS :	LEGISLAT. REFS:
I 1012194	OVERSEAS LOCALITIES DEFENCE FORCE REBATES	79B

PREAMBLE Section 79B of the Income Tax Assessment Act 1936 authorises a rebate of tax for members of the Australian Defence Force serving in certain overseas localities. The rebate applies for service in a locality outside Australia which is declared by the Treasurer, by reason of the uncongenial nature of service in the locality and the isolation of the locality, to be a locality to which section 79B applies.

2. The maximum rebate allowable in a year of income is \$270, plus one-half of the sum of any rebates to which the taxpayer is entitled in respect of the year of income for certain dependants under section 159J (including notional rebates for a dependent child or student), as a sole parent (section 159L) or in respect of a housekeeper (section 159K).

3. The maximum rebate is allowable where the total period of service at overseas localities in a year of income exceeds one-half of the year of income, or the taxpayer dies at an overseas locality. The total period of overseas service in a year of income includes any period in the year during which the taxpayer served in an area comprised in Zone A or Zone B, as defined for the purposes of section 79A. A proportionate rebate is allowable where the period of service in overseas localities is not more than half the year of income.

RULING 4. The Treasurer has declared the following area to be an overseas locality to which section 79B applies from and including 8 August 1988 :

- . the area in which Australian Defence Force members are serving with the United Nations Iran/Iraq Military Observer Group on the Iran side of the internationally recognised border between Iran and Iraq, being an area within 200 kilometres of that border.

5. Two other areas are currently declared as section 79B

localities :

- . Malaysia and its contiguous waters for a distance of 100 nautical miles seaward - from and including 16 September 1963; and
- . the areas in Syria, the Arab Republic of Egypt, Jordan, Lebanon and Israel, including territories occupied by Israel, in which Australian personnel are serving with the United Nations Truce Supervision Organisation - from and including 1 July 1970.

6. The following areas, which had previously been declared for the purposes of section 79B, ceased to be localities in relation to which the section applies from and including 1 February 1990 :

- . Brunei and the waters contiguous to Brunei for a distance of one hundred nautical miles seaward;
- . the waters contiguous to the coast of Singapore for a distance of one hundred nautical miles seaward;
- . Thailand;
- . Vietnam (Southern Zone) and the waters contiguous to the coast of Vietnam for a distance of one hundred nautical miles seaward;
- . Indonesia;
- . the areas in India and Pakistan in which Australian personnel served with the United Nations Military Observer Group, India and Pakistan;
- . the areas in Sinai in which Australian military personnel served with the Multi-National Force and Observers (MFO); and
- . the areas in Uganda in which Australian military personnel served with the Australian Contingent Commonwealth Military Training Team.

COMMISSIONER OF TAXATION
28 June 1990