

IT 2633 - Income tax : zone rebate



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TAXATION RULING NO. IT 2633

INCOME TAX: ZONE REBATE

FOI Embargo: May be released

REF

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ZONE REBATE

79A

OTHER RULINGS ON THIS TOPIC: IT 259, IT 343, IT 2068, IT 2118,
IT 2233, IT 2357, IT 2418, IT 2454

PREAMBLE

Section 79A of the Income Tax Assessment Act 1936 ("the Act") provides for a rebate of tax for individual taxpayers who reside or stay in certain areas of Australia. The rebate is in recognition of uncongenial climatic conditions, isolation and the high cost of living encountered by residents of these areas in comparison with the rest of Australia. The areas are divided into two zones - Zone A and Zone B.

2. The boundaries of the zones are described in Parts I and II of Schedule 2 of the Act. Within each zone there is two areas - a "special area" which, broadly speaking, is a particularly isolated area within the zone, and an "ordinary area" which is the rest of the zone. Taxpayers living in a special area within a zone are entitled to a larger rebate than residents of the ordinary area of the zone.

3. Lord Howe Island and Nhulunbuy were included in the special area of Zone A by the Taxation Laws Amendment Act (No.4) 1990 ("Act No.4 of 1990"). King Island and the Furneaux Group of islands were included in the ordinary area of Zone B by that Act. These changes apply for 1990-91 and subsequent years of income.

4. A list of localities within Zone A and Zone B was provided in Taxation Ruling IT 2418. Some of these were incorrectly classified in that Ruling but were corrected by the list attached to Taxation Ruling IT 2454.

RULING

5. Listed below are the localities affected by the changes to the zones made by Act No.4 of 1990. The lists of localities issued with the previous Rulings are adjusted accordingly.

TOWN

STATE

ZONE

CAPE BARREN ISLAND	TAS	B
CLARKE ISLAND	TAS	B
CURRIE	TAS	B
FLINDERS ISLAND	TAS	B
FURNEAUX GROUP (of islands)	TAS	B
GOVE	NT	X
GRASSY	TAS	B
KING ISLAND	TAS	B
LADY BARRON	TAS	B
LORD HOWE ISLAND	NSW	X
NHULUNBUY	NT	X
WHITEMARK	TAS	B
YIRRKALA	NT	X

KEY

Zone code :

B - indicates the ordinary area of Zone B

X - indicates the special area of Zone A

COMMISSIONER OF TAXATION

26 April 1991