


IT 343 - Zone rebate - application of sub-section 79A(3D)

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TAXATION RULING NO. IT 343

ZONE REBATE - APPLICATION OF SUB-SECTION 79A(3D)

F.O.I. EMBARGO: May be released

REF

H.O. REF: 82/2112 F16

DATE OF EFFECT:

B.O. REF: Brisbane-4/COR 1490 DATE ORIG. MEMO ISSUED: 05.11.82

F.O.I. INDEX DETAIL

REFERENCE NO:

SUBJECT REFS:

LEGISLAT. REFS:

I 1070587

ZONE REBATES

79A

SHORTEST PRACTICABLE

79A(3D)

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PREAMBLE

A question has arisen which calls for an interpretation of sub-section 79A(3D) of the Income Tax Assessment Act.

FACTS

2. The case in question concerns a Queensland town, Greenvale, and its proximity to three urban centres with 1976 census populations of not less than 2,500 - Charters Towers, Ingham and Townsville.

3. A practicable surface route exists between Greenvale and Charters Towers and the distance is less than 250 kilometres. However, Ingham - not Charters Towers - is the urban centre nearest to Greenvale in a direct line, although the distance between Greenvale and Ingham by the shortest practicable surface route is more than 250 kilometres.

4. To add a further complication, representations have been made to the effect that, as Townsville is the centre from which nearly all services are provided to Greenvale, the distance from Townsville should be the determining factor. The distance between Greenvale and Townsville by the shortest practicable surface route is also more than 250 kilometres.

RULING

5. It has been decided that, in applying sub-section 79A(3D), the relevant distance will be that between the point in question and the urban centre (with a 1976 census population of not less than 2,500) nearest to that point by the shortest practicable surface route.

6. In the Queensland case, the relevant distance is that between Greenvale and Charters Towers - a distance of less than 250 kilometres. Accordingly, Greenvale is not accepted as being in the special area of Zone B. The application of sub-section 79A(3E) is not relevant in this case, as Greenvale is not "adjacent to or in close proximity to" the special zone area.

COMMISSIONER OF TAXATION