


# ***TR 97/2A - Addendum - Income tax: income tax concessions for members of the Australian Defence Force serving overseas***

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## Addendum: Income tax: income tax concessions for members of the Australian Defence Force serving overseas

*This document is not a public ruling for the purpose of Part IVAAA of the **Taxation Administration Act 1953** and is not legally binding on the Commissioner. However, it is administratively binding on the Commissioner. Taxation Rulings TR 92/1 and TR 97/16 together explain how a Ruling is legally or administratively binding.*

This Addendum amends Taxation Ruling TR 97/2 as follows:

### 1. Paragraph 29

Omit the paragraph; substitute:

'29. Subsection 23AC(7) defines 'termination date' to mean, in relation to the former Yugoslavia and Somalia, a date prescribed by regulations as the termination date for these operational areas. The termination date for Somalia is 30 November 1994 and for the former Yugoslavia is 23 January 1997 (regulation 7 of the Regulations).'

### 2. Table 1

Omit the Table; substitute:

**'Table 1**

<b>Date</b> (from and including the date shown)	<b>Overseas localities to which section 79B currently applies</b>
16 September 1963	Malaysia and its contiguous waters for a distance of 100 nautical miles seaward.

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1 July 1970	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.
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.
16 July 1989	The North West Frontier Province of Pakistan and Afghanistan.
7 May 1991	The countries of Bahrain, Iraq, Kuwait, Oman, Qatar, Saudi Arabia, the United Arab Emirates and Turkey south of latitude 38 north.
7 May 1991	<p>The waters of the Arabian Gulf, Gulf of Oman, Northern Arabian Sea, the Gulf of Aden and the Red Sea bounded to the south and east by the following coordinates:</p> <p>(1) 25° 00' N - 61° 50' E</p> <p>(2) 20° 00' N - 61° 50' E</p> <p>(3) 11° 50' N - 51° 17' E</p>
6 September 1991	The country of Western Sahara.
28 October 1992	The Sinai.
7 July 1994	Cambodia.
12 July 1994	Mozambique.
31 July 1994	Rwanda and the areas of Uganda, Zaire, Burundi and Tanzania that are not more than 50 kilometres from the border with Rwanda.
17 September 1994	Haiti.
20 November 1997	Area comprising Bougainville and Buka Islands and the Papua New Guinea territorial waters surrounding those islands.
17 February 1998	All sea, airspace and land north and west from 5 degrees 00 minutes South 68 degrees 00 minutes East and encompassing the outer boundaries of Pakistan, Afghanistan, Iran, Iraq, Jordan, Egypt, Sudan and Kenya.

**3. Table 2**

Omit the table; substitute:

**'Table 2**

<b>The following areas ceased to be overseas localities for the purpose of section 79B</b>
<p>From and including 1 February 1990:</p> <ul style="list-style-type: none"> <li>- Brunei and the waters contiguous to Brunei for a distance of 100 nautical miles seaward;</li> <li>- the waters contiguous to the coast of Singapore for a distance of 100 nautical miles seaward;</li> <li>- Thailand;</li> <li>- Vietnam (Southern Zone) and the waters contiguous to the coast of Vietnam for a distance of 100 nautical miles seaward;</li> <li>- Indonesia;</li> <li>- the areas in India and Pakistan in which Australian personnel served with the United Nations Military Observer Group, India and Pakistan;</li> <li>- the areas in Sinai in which Australian military personnel served with the Multi-National Force and Observers (MFO); and</li> <li>- the areas in Uganda in which Australian military personnel served with the Australian Contingent Commonwealth Military Training Team.</li> </ul>
Cambodia - 8 October 1993 to 20 November 1993.
Bougainville, the Buka Islands and the Papua New Guinea territorial waters surrounding those islands - 21 September 1994 to 12 November 1994.
Guatemala – 13 February 1997 to 12 May 1997.

**TR 97/2****4. Table 3**

Omit the Table; substitute:

**'Table 3**

<b>Date(s)</b>	<b>Defined operational areas under section 23AC</b>
2 August 1990 to 9 June 1991	<p>Parts of the Middle East in response to Iraq's invasion of Kuwait:</p> <ul style="list-style-type: none"> <li>- Bahrain, Oman, Qatar, Saudi Arabia, the United Arab Emirates and the island of Cyprus;</li> <li>- the seas contained within the Gulf of Suez, the Gulf of Aqaba, the Red Sea, the Gulf of Aden, the Persian Gulf and the Gulf of Oman;</li> <li>- the sea area contained within the Arabian Sea north of the boundary formed by joining each of the following points to the next: <ul style="list-style-type: none"> <li>(i) 20° 30' N 70° 40' E;</li> <li>(ii) 14° 30' N 67° 35' E;</li> <li>(iii) 8° 30' N 60° 00' E;</li> <li>(iv) 6° 20' N 53° 52' E;</li> <li>(v) 5° 48' N 49° 02' E; and</li> </ul> </li> <li>- the sea areas contained within the Suez Canal and the Mediterranean Sea east of 30° east.</li> </ul>
23 February 1991 to 9 June 1991	Iraq and Kuwait in response to Iraq's invasion of Kuwait.
20 October 1991 to 7 October 1993	<p>Cambodia in respect of the member's service as part of:</p> <ul style="list-style-type: none"> <li>- United Nations Advance Mission in Cambodia; or</li> <li>- United Nations Transitional Authority in Cambodia.</li> </ul>
12 January 1992 to 23 January 1997	The former Yugoslavia in respect of the member's service as part of the United Nations peacekeeping force.

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20 October 1992 to 30 November 1994	Somalia in respect of the member's service as part of: <ul style="list-style-type: none"><li>- Operation Restore Hope; or</li><li>- United Nations Operation in Somalia (UNOSOM).</li></ul>
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**Commissioner of Taxation**10 June 1998

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