


IT 2068 - Income tax : special areas for zone allowance purposes

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TAXATION RULING NO. IT 2068

INCOME TAX : SPECIAL AREAS FOR ZONE ALLOWANCE PURPOSES

F.O.I. EMBARGO: May be released

REF

H.O. REF: L 80/40 Pt.6

DATE OF EFFECT:

B.O. REF: Adelaide - C79A/1/1 Pt3

F.O.I. INDEX DETAIL

REFERENCE NO:	SUBJECT REFS:	LEGISLAT. REFS:
I 1115374	ZONE REBATES	79A
	SPECIAL AREAS	79A(3D)
	NEAR NEIGHBOUR DISCRETION	79A(3E)

OTHER RULINGS ON TOPIC IT 259, IT 343

FACTS

A report has been received from the Adelaide Office regarding towns and places in the Northern Territory that have been identified as being in, or not in, the special area of Zone A for zone allowance purposes.

2. In the context of that report, the following matters were considered -

- . whether the near neighbour concept provided for in sub-section 79A(3E) would apply in a case where one outstation on a property is in the special area but the homestead and/or other outstations are not; and
- . whether islands off the Northern Territory coastline, the circumstances relating to which are set out below, are in the special area.

3. In respect of these islands, the following information has been obtained:

- (a) There are no boats registered as passenger carriers outside the confines of Darwin Harbour.
- (b) There is no service (by vessel) other than cargo delivery by barge to any of the islands, even the closer ones.
- (c) If boats were to go to the islands they would have to be small vessels, most of the islands only being accessible by barge.
- (d) There are a number of physical restrictions:
 - narrow shallow entrances
 - all access areas to the islands (e.g. rivers and inlets) are tidal thus access is restricted to two periods each day, these times varying with the tides.

- (e) Heavy seas are common even in the dry season, and the size of the boat that could land at the island runs a high risk even at that time of the year. In the wet season when the westerlies blow, any travel outside of the harbour is fraught with danger as a result of the high seas and storms, and craft of the size mentioned above could not put out to sea. The Darwin Yacht Club have a dry docking area, no member being permitted to put his boat in the water during the wet season.

RULING Outstations

4. It has been decided that, as a general rule, where taxpayers live on the same property but at different locations, at least one of which is in the special zone area, sub-section 79A(3E) generally will be applied to treat the other locations as also being in the special area. There may, however, be some cases where the application of the sub-section would not be appropriate - for example, in the case of a very large station, the main homestead, to which the general rule would otherwise extend, may itself be only a short distance from, and have ready access to, a relevant urban centre, and its treatment as being in the special zone area would be unreasonable. This decision is therefore subject to a consideration of the special circumstances in any case.

Islands off the Northern Territory coastline

5. On the basis of the available information, it is accepted that there is no practicable surface route from any of the islands off the Northern Territory coastline to a relevant population centre. Accordingly, those islands are regarded as being in the special area of Zone A.

Northern Territory zone area list

6. The Northern Territory locations listed at Attachment A have been identified as being in either Zone A ('A') or special Zone A ('SA'). Where appropriate, the distance to the nearest relevant urban centre is shown. This list should not be taken as exhaustive, although considerable effort has been made to identify all towns which are likely to be the subject of conjecture.

COMMISSIONER OF TAXATION
5 December 1983

APPENDIX

ATTACHMENT A

Locality	Distance (in kms) from		Zone Classification
	nearest relevant urban centre	(S = suburb, I = Island)	
Adelaide River	112/Darwin		A
Alawa	S		A
Alice Springs	S		A
Alyangula	I		SA

Andado	509/Alice Springs	SA
Angurugu	I	SA
Angus Downs	289/Alice Springs	SA
Anula	S	A
Arapunya	321/Alice Springs	SA
Bamyili	75/Katherine	A
Batchelor	87/Darwin	A
Berrimah	S	A
Bees Creek	S	A
Birrimba	271/Katherine	SA
Borrooloola	648/Katherine	SA
Bradshaw	333/Katherine	SA
Brinkin	S	A
Buchanan	337/Katherine	SA
Bullita	319/Katherine	SA
Bulman	312/Katherine	SA
Casuarina	S	A
Coconut Grove	S	A
Coniston	248/Alice Springs	A
Cooinda	249/Darwin	A
Cox River	433/Katherine	SA
Croker Island	I	SA
Curtin Springs	330/Alice Springs	SA
Daly River	220/Darwin	A
Daly Waters	270/Katherine	SA
Darwin	S	A
Delny	236/Alice Springs	A
Derry Downs	290/Alice Springs	SA
Docker River	669/Alice Springs	SA
Dungowan	350/Katherine	SA
Dunmarra	306/Katherine	SA
Elliott	410/Katherine	SA
Emerald Springs	142/Darwin	A
Fannie Bay	S	A
Finke	418/Alice Springs	SA
Galiwinku	I	SA
Garden Point	I	SA
Goulbourn Island	I	SA
Gurner	363/Alice Springs	SA
Hayfield	330/Katherine	SA
Hermannsburg	124/Alice Springs	A
Hidden Valley	375/Katherine	SA
Hodgson Downs	250/Katherine	SA
Horseshoe Bend	331/Alice Springs	SA
Howard Springs	S	A
Huckita	269/Alice Springs	SA
Humpty Doo	S	A
Idracowa	266/Alice Springs	SA
Indianna	311/Alice Springs	SA
Jabiru	257/Darwin	SA
Jingili	S	A
Jinka	299/Alice Springs	SA
Kalala	279/Katherine	SA
Katherine	S	A
Karama	S	A
Kidman Springs	342/Katherine	SA
Kulgera	271/Alice Springs	SA

Lajamanu/Hooker Creek	551/Katherine	SA
Larrakeyah	S	A
Larrimah	177/Katherine	A
Leanyer	S	A
Ludmilla	S	A
Mainoru	248/Katherine	A
Malak	S	A
Maningrida	564/Darwin	SA
Maranboy	48/Katherine	A
Mataranka	109/Katherine	A
McDonald Downs	260/Alice Springs	SA
Milingimbi	I	SA
Millner	S	A
Moil	S	A
Montejinni	303/Katherine	SA
Mt Allan	291/Alice Springs	SA
Mt Cavanagh	291/Alice Springs	SA
Murgenella	386/Darwin	SA
Nabarlek	302/Darwin	SA
Nakara	S	A
Newcastle Waters	391/Katherine	SA
New Crown	449/Alice Springs	SA
New Haven	344/Alice Springs	SA
Nguiu	I	SA
Ngukurr	316/Katherine	SA
Nhulunbuy (Gove)	S	A
Nightcliff	S	A
Noonamah	S	A
Numbulwar	472/Katherine	SA
Oenpelli	290/Darwin	SA
Palmerston	S	A
Papunya	exceeds 250/Alice Springs	SA
Parap	S	A
Pine Creek	89/Katherine	A
Point Stuart	168/Darwin	A
Port Keats	391/Darwin	SA
Pularumpi	I	SA
Rapid Creek	S	A
Remanginging	exceeds 250/Nhulunbuy	SA
Roper Bar	283/Katherine	SA
Roper Valley	220/Katherine	A
Rumbalara	356/Alice Springs	SA
Salonika	S	A
Sanderson	S	A
Santa Teresa	70/Alice Springs	A
Savannah	S	A
Stirling	252/Alice Springs	SA
Stuart Park	S	A
Sunday Creek	294/Katherine	SA
Tennant Creek	504/Alice Springs	SA
The Narrows	S	A
Timber Creek	286/Katherine	SA
Tipperary	192/Darwin	A
Ti Tree	203/Alice Springs	A
Tiwi	S	A
Top Springs	289/Katherine	SA
Umbakumba	I	SA

Victoria River Downs	369/Katherine	SA
Victory Downs	316/Alice Springs	SA
Wagaman	S	A
Wanguri	S	A
Warrabri	375/Alice Springs	SA
Warrego	554/Alice Springs	SA
Wave Hill	432/Katherine	SA
Winnellie	S	A
Woodleigh Gardens	S	A
Wulagi	S	A
Yarralin	391/Katherine	SA
Yirrkala	5 /Nhulunbuy	A
Yuendumu	289/Alice Springs	SA

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