PS LA 2000/6 (Withdrawn) - Fringe benefits tax: what is considered to be remote for the purposes of the remote area housing benefit

Law Administration Practice Statement PS LA 2000/6 is withdrawn on 11 June 2013 without replacement because an updated list of towns categorised as being either remote or non-remote is available on the ATO website at www.ato.gov.au

This document has changed over time. This version was published on *11 June 2013*

Australian Government
Australian Taxation Office

Practice Statement Law Administration

PS LA 2000/6

Law Administration Practice Statement PS LA 2000/6 is withdrawn on 11 June 2013 without replacement because an updated list of towns categorised as being either remote or non-remote is available on the ATO website at www.ato.gov.au

FOI status: may be released

This practice statement is issued under the authority of the Commissioner and must be read in conjunction with Law Administration Practice Statement PS LA 1998/1. It must be followed by Tax office staff unless doing so creates unintended consequences or is considered incorrect. Where this occurs Tax office staff must follow their business line's escalation process.

SUBJECT:	**Fringe benefits tax: what is considered to be remote for the purposes of the remote area housing benefit**
PURPOSE:	**To provide guidance on whether a location will be considered remote**

STATEMENT

1. From 1 April 2000 all housing benefits defined as 'remote area housing benefits' provided by an employer or an associate will be exempt from fringe benefits tax (FBT) under section 58ZC of the *Fringe Benefits Tax Assessment Act 1986*.[1]

EXPLANATION

2. Previously the FBT exemption for remote area housing under section 58ZA was limited to employers carrying on a business of primary production. From 1 April 2000, section 58ZA has been repealed and all 'remote area housing benefits' will be exempt from FBT under section 58ZC.

3. It is therefore useful to reiterate the law in relation to what is a remote area housing benefit. Section 25 considers a 'housing right' to be a housing benefit when an employee or an associate is granted a right to occupy, as a usual place of residence, a unit of accommodation provided by an employer or other provider. It does not include the reimbursement or payment of rent where that expenditure is incurred by an employee or an associate of an employee.

4. A unit of accommodation will be treated as being in a remote area if it is not **in or adjacent** to an eligible urban area (paragraph 58ZC(2)(a)).

5. Paragraph 140(1)(a) provides that an **eligible urban area** is a reference to an area that is an urban centre with a census population of not less than 14,000 (or 28,000 for an urban centre located in Zone A or B for Income Tax purposes).

[1] All legislative references are to the *Fringe Benefits Tax Assessment Act 1986* unless otherwise indicated.

6. Paragraph 140(1)(b), which relates to housing benefits provided to most employees, defines a location that is **adjacent** to an eligible urban area to be either:

   (i) situated less than 40 kilometres, by the shortest practicable surface route, from the centre point of an eligible urban area with a census population of less than 130,000, or

   (ii) situated less than 100 kilometres, by the shortest practicable surface route, from the centre point of an eligible urban area with a census population of at least 130,000.

7. Consequently, a location will be in a remote area (and not near an eligible urban area) where it is:

   - 40 kilometres or more from a town or city with a census population of 14,000 or more, if that town is not in Zone A or B for Income Tax purposes
   - 40 kilometres or more from a town or city with a census population of 28,000 or more, if that town is in Zone A or B for Income Tax purposes, and
   - 100 kilometres or more from a town or city with a census population of 130,000 or more.

8. Subsection 140(1A) now allows, in relation to housing benefits, a different definition of 'a location which is adjacent to an eligible urban area'. This alternative definition is only relevant to:

   (a) the following employers (subsection 140(1B)):

      (a) a public hospital;

      (b) (Repealed by No 142 of 2003)

      (c) a hospital carried on by:

         (i) a society that is a non-profit society for the purposes of section 65J; or

         (ii) an association that is a non-profit association for the purposes of section 65J;

      (d) an employer that is a charitable institution.

   (b) an employee (subsection 140(1C)):

      (a) whose employer is a government body; and

      (b) whose duties of employment are exclusively performed in, or in connection with:

         (i) a public hospital; or

         (ii) (Repealed by No 142 of 2003)

         (iii) a hospital carried on by a society that is a non-profit society for the purposes of section 65J or by an association that is a non-profit association for the purposes of section 65J.

   (c) an employee (subsection 140(1CA):

      (a) whose employer provides public ambulance services or services that support those services; and

      (b) who is predominantly involved in connection with the provision of those services.

(d) an employee (subsection 140(1D)):

  (a) whose employer is a government body; and

  (b) whose duties of employment are performed in a police service.

9. In the above circumstances, a location will be adjacent to an eligible urban area only if it is within 100 kilometres, by the shortest practicable surface route, from the centre point of an eligible urban area with a census population of at least 130,000. Consequently, in the limited circumstances outlined in subsection 140(1A), an area will be remote where it is 100 kilometres or more, by the shortest practicable surface route, from a centre with a census population of 130,000 or more.

10. Subsection 140(2) provides that the distance by the shortest practicable surface route between a location (in this subsection referred to as the '**tested location**' and the centre point of an eligible urban area is:

(a) where there is only one location within the eligible urban area from which distances between the eligible urban area and other places are usually measured – the distance, by the shortest practicable surface route, between the tested location and that location, and

(b) where there are two or more locations within the eligible urban area from which distances between parts of the eligible urban area and other places are usually measured – the distance, by the shortest practicable surface route, between the tested location and the one of those locations that is in the principal one of those parts.

11. In relation to the FBT year commencing 1 April 2007 and subsequent years, subsection 140(2A) provides that where the shortest practicable surface route between a tested location and an eligible urban area includes a route by water, the total kilometres of the surface route that are by water are doubled for the purposes of determining whether a location is remote. From this date, in applying subsection 140(2), if the shortest practicable surface route between the tested location and the location mentioned in that subsection includes a route by water, the distance between those locations is taken to be the amount worked out using the following formula:

$$\left(\begin{array}{c}\text{Total kilometres}\\ \text{of the surface route}\\ \text{that are by water}\end{array} \times 2\right) + \begin{array}{c}\text{Total kilometres}\\ \text{of the surface route}\\ \text{that are by land}\end{array}$$

12. For example, ABC Island is situated 18 kilometres by water and an additional 6 kilometres by land by the shortest practicable surface route, from the centre point of an eligible urban area with a census population of less than 130,000. Therefore, in applying the formula as shown above (18km × 2) + 6km, ABC Island will be considered to be located in a remote area, as it will be taken to be 42km from the eligible urban area.

13. Subsection 140(3) defines 'census population' in relation to an urban centre to mean the census count on an actual location basis of the population of that urban centre specified in the results of the Census of Population and Housing taken by the Australian Statistician on 30 June 1981.

14. Subsection 58ZC(2) requires the following conditions to be satisfied before a housing benefit provided in respect of an employee's employment in a remote area can qualify as an exempt 'remote area housing benefit':

(2) A housing benefit in relation to an employer for a year of tax and for a unit of accommodation, being a benefit provided to an employee of the employer in respect of the employee's employment, is a ***remote area housing benefit*** if:

(a) during the whole of the tenancy period, the unit of accommodation was located in a State or internal Territory and was not at a location in, or adjacent to, an eligible urban area; and

(b) during the whole of the tenancy period, the recipient was a current employee of the employer and the usual place of employment of the recipient was not at a location in, or adjacent to, an eligible urban area; and

(c) (Repealed by No 77 of 2005)

(d) it would be concluded that it was necessary for the employer, during the year of tax, to provide, or to arrange for the provision of, residential accommodation for employees of the employer because:

(i) the nature of the employer's business was such that employees of the employer were liable to be frequently required to change their places of residence; or

(ii) there was not, at or near the place or places at which the employees of the employer were employed, sufficient suitable residential accommodation for those employees (other than residential accommodation provided by or on behalf of the employer); or

(iii) it is customary for employers in the industry in which the recipient was employed during the tenancy period to provide residential accommodation for their employees free of charge or for a rent or other consideration that is less than the market value of the right to occupy or use the accommodation concerned; and

(e) the recipients overall housing right was not granted to the recipient under:

(i) a non-arm's length arrangement; or

(ii) an arrangement that was entered into by any of the parties to the arrangement for the purpose, or for purposes that included the purpose, of enabling the employer to obtain the benefit of the application of this section.

15. This remote area housing exemption should not be confused with the other remote area benefits (for example section 60) which allows a reduction in the taxable value of those benefits.

16. Attachment 1 contains a listing of towns establishing whether or not they are in or adjacent to an eligible urban area, as defined in paragraph 140(1)(b). Attachment 2 contains a listing of towns establishing whether or not they are in or adjacent to an eligible urban area, as defined in subsection 140(1A). These listings should not be seen as exhaustive and should only be used as a guide. For towns that are not mentioned in the lists, the rules above should be applied to determine whether they are in a remote or non-remote area for FBT purposes.

ATTACHMENT 1 – Remote and non-remote towns as defined under paragraph 140(1)(b) of the *Fringe Benefits Tax Assessment Act 1986*

NEW SOUTH WALES: Eligible urban areas

Albury-Wodonga	Lismore	Sydney*
Armidale	Maitland	Tamworth
Bathurst	Newcastle*	Taree
Cessnock-Bellbird	Nowra-Bombaderry	The Entrance-Terrigal
Coffs Harbour	Orange	Tweed Heads-Gold Coast*
Dubbo	Port Macquarie	Wagga Wagga
Gosford	Queanbeyan-Canberra*	Wollongong*
Grafton	Richmond-Windsor	Wyong

Remote	**Non-remote**
Aberdeen	Albury-Wodonga
Balranald	Alstonville
Barham-Koondrook	Anna Bay
Barraba	Appin
Bateman's Bay	Armidale
Batlow	Arrawarra
Bega	Austral
Bermagui	Avondale
Berridale	Ballina
Berrigan	Bangalow
Bingara	Bargo
Boggabri	Basin View
Bombala	Bathurst
Boorowa	Bellingen
Bourke	Bellbird
Brewarrina	Berry
Broken Hill	Blackheath
Broulee	Blayney
Burrill Lake	Bombaderry
Byron Bay	Bogangar
Canowindra	Bonnells Bay
Cobar	Bonny Hill
Condobolin	Bowen Mountain
Cooma	Bowral
Coonabarabran	Branxton
Coonamble	Brightwaters
Cootamundra	Brunswick Heads
Corowa-Wahgunyah	Bungendore
Cowra	Bulahdelah
Crescent Head	Bundanoon
Crookwell	Bundeena
Culcairn	Buxton
Dalmeny	Callala Bay
Deniliquin	Camden
Denman	Camden Haven

ATTACHMENT 1 – Remote and non-remote towns as defined under paragraph 140(1)(b) of the *Fringe Benefits Tax Assessment Act 1986*

Remote	**Non-remote**
Dorrigo	Canberra-Queanbeyan
Eden	Casino
Evans Head	Cessnock
Ewingsdale	Chain Valley Bay
Finley	Coffs Harbour
Forbes	Colo Vale
Gilgandra	Coolamon
Glen Innes	Cooranbong
Gloucester	Coraki
Grenfell	Corlette
Griffith	Culburra
Gulgong	Dora Creek
Gundagai	Dubbo
Gunnedah	Dungog
Harden	Emerald Beach
Hay	Estella
Hillston	Fingal Bay
Holbrook	Forest Hill
Iluka	Forster
Inverell	Galston
Jerilderie	Gerringong
Jindabyne	Glossodia
Junee	Gold Coast
Kandos	Gosford
Kempsey	Goulbourn
Kootingal	Grafton
Kyogle	Greenwell Point
Lake Cargelligo	Greta
Leeton	Guyra
Lightning Ridge	Gwandalan
Lithgow	Harrington
Lord Howe Island	Hazelbrook
Macksville	Hawks Nest
Maclean	Heddon Greta
Malua Bay	Helensburgh
Manilla	Hill Top
Merimbula	Howlong
Milton	Huskisson
Moama-Echuca	Junction Hill
Moree	Katoomba
Moruya	Kiama
Mossy Point	Killcare
Mudgee	Korora Bay
Mulwala-Yarrawonga	Kurrajong
Murrumburrah	Kurri Kurri
Muswellbrook	Lake Cathie

ATTACHMENT 1 – Remote and non-remote towns as defined under paragraph 140(1)(b) of the *Fringe Benefits Tax Assessment Act 1986*

Remote	**Non-remote**
Nambucca Heads	Lake Munmorah
Narooma	Lawson
Narrabri	Lemon Tree Passage
Narrandera	Lennox Head
Nyngan	Lismore
Parkes	Maitland
Peak Hill	Mannering Park
Perisher Village	McGraths Hill
Portland	Medowie
Quirindi	Mittagong
Satur	Molong
Scone	Morisset
South-West Rocks	Moss Vale
South Golden Beach	Mullumbimby
Suffolk Park	Murrumbateman
Tathra	Murwillumbah
Temora	Narellan
Tenterfield	Narromine
Thredbo Village	Nelson Bay
Tocumwal	Newcastle
Tumbarumba	Nowra
Tumut	Oberon
Tura Beach	Ocean Shores
Tuross Heads	Old Bar
Ulladulla	Orange
Walcha	Orient Point
Walgett	Picton
Wallerawang	Port Macquarie
Warialda	Pottsville Beach
Warren	Rathmines
Wee Waa	Raymond Terrace
Wellington	Richmond North
Werris Creek	Richmond Windsor
West Wyalong	Salamander
Yamba	Sanctuary Point
Yenda	Sandy Beach
Young	Sawtell
	Shoalhaven Heads
	Silverdale
	Singleton
	Stanwell Park
	St George Basin
	Sussex Inlet
	Sydney
	Tahmoor
	Tamworth

ATTACHMENT 1 – Remote and non-remote towns as defined under paragraph 140(1)(b) of the *Fringe Benefits Tax Assessment Act 1986*

Remote	Non-remote
	Taree
	The Entrance
	The Oaks
	Terrigal
	Thirlmere
	Tuncurry
	Uralla
	Urunga
	Wagga Wagga
	Wagstaffe
	Wangi
	Warragamba
	Wauchope
	Wentworth
	Wentworth Fall
	Weston
	Wilberforce
	Windermere Park
	Windsor Downs
	Wingham
	Wollongbar
	Wollongong
	Woolgoolga
	Wyee
	Wyong
	Yass

QUEENSLAND: Eligible urban areas

Brisbane*	Gladstone	Maryborough
Bundaberg	Gold Coast-Tweed Heads*	Rockhampton
Cairns	Mackay	Toowoomba
Caloundra	Maroochydore-Mooloolaba	Townsville

Remote	Non-remote
Airlie Beach	Alice River
Allingham	Amity Point
Atherton	Bargara
Ayr	Beachmere
Babinda	Beaudesert
Barcaldine	Beenleigh
Biloela	Beerwah
Blackall	Bli Bli
Blackwater	Bongaree
Bowen	Boonah
Bulwer	Boyne Island

ATTACHMENT 1 – Remote and non-remote towns as defined under paragraph 140(1)(b) of the *Fringe Benefits Tax Assessment Act 1986*

Remote	Non-remote
Calliope	Brisbane
Cannonvale	Buderim
Cardwell	Bucasia
Charleville	Bundaberg
Charters Towers	Burnett Heads
Cherbourg	Burpengary
Childers	Caboolture
Chinchilla	Cairns
Clermont	Caloundra
Cloncurry	Caravonica
Collinsville	Clifton Beach
Cooktown	Coolum Beach
Cooroy	Cordelia Estate
Cowan Cowan	Couran
Craiglie	Deeragun
Crows Nest	Deception Bay
Cunnamulla	Dundowran
Dalby	Dunwich
Dent Island	Eagle Heights
Dysart	Edmonton
Emerald	Eimeo
Emu Park	Gatton
Fitzroy Island	Gladstone
Fraser Island	Glenella
Gayndah	Gold Coast
Glenden	Gordonvale
Goondiwindi	Gracemere
Great Keppel Island	Hambledon
Green Island	Helensvale
Gympie	Hervey Bay
Gympie South	Highfields
Hamilton Island	Holloways Beach
Home Hill	Jimboomba
Hughenden	Karalee
Ingham	Karana Downs
Innisfail	Kawana Waters
Karumba	Kilcoy
Kingaroy	Kingsthorpe
Longreach	Kooringal
Mareeba	Laidley
Middlemount	Landsborough
Miles	Mackay
Millmerran	Macleay Island
Mission Beach	Magnetic Island
Mitchell	Maleny
Monto	Marcoola

ATTACHMENT 1 – Remote and non-remote towns as defined under paragraph 140(1)(b) of the *Fringe Benefits Tax Assessment Act 1986*

Remote	**Non-remote**
Moranbah	Maroochydore
Mossman	Maryborough
Mount Isa	Montville
Moura	Mooloolaba
Mundubbera	Morayfield
Murgon	Mount Low
Nanango	Mount Morgan
Normanton	Mudjimba
Palm Island	Nambour
Point Arkwright	Nelly Bay
Port Douglas	Nerang
Proserpine	Noosa
Roma	Oakey
Smithfield Heights	Oxenford
St George	Palmwoods
Stanthorpe	Peregian Beach
Thursday Island	Pittsworth
Tieri	Point Lookout
Tin Can Bay	Redland Bay
Tully	Rockhampton
Warwick	Rosewood
Weipa	Russell Island
Whitsunday Group of Islands	Sarina
Winton	Sandstone Point
Wondai	Santa Barbera
Wongaling Beach	Southend
Woorabinda	Tamborine North
Yandina	Tangalooma
Yaroomba	Tannum Sands
Yarrabah	Tewantin
Yeppoon	Toowoomba
	Townsville
	Victoria Point
	Walkerston
	Walloon
	Waterford
	White Rock
	Woodford
	Woombye
	Woorim
	Yorkeys Knob

ATTACHMENT 1 – Remote and non-remote towns as defined under paragraph 140(1)(b) of the *Fringe Benefits Tax Assessment Act 1986*

VICTORIA: Eligible urban areas

Albury-Wodonga	Melbourne*	Moe-Yallourn	Traralgon
Ballarat	Melton	Morwell	Wangaratta
Bendigo	Mildura	Shepparton-Mooroopna	Warrnambool
Geelong			

Remote	**Non-remote**
Alexandra	Anglesea
Ararat	Bacchus Marsh
Avoca	Ballan
Bairnsdale	Ballarat
Beaufort	Balnarring Beach
Bright	Barwon Heads
Camperdown	Beaconsfield Upper
Casterton	Beechworth
Charlton	Benalla
Cobden	Bendigo
Cobram	Broadford
Cohuna	Buninyong
Colac	Bunyip
Coleraine	Carrum Downs
Corryong	Castlemaine
Cowes	Chiltern
Dimboola	Churchill
Donald	Clifton Springs
Echuca-Moama	Coldstream
Euroa	Cockatoo
Foster	Craigieburn
Hamilton	Cranbourne
Heathcote	Creswick
Heywood	Crib Point
Horsham	Daylesford
Inverloch	Diggers Rest
Kerang	Drouin
Koondrook-Barham	Drysdale
Korumburra	Emerald
Lakes Entrance	French Island
Leongatha	Geelong
Lorne	Gisborne
Maffra	Hastings
Mansfield	Healesville
Maryborough	Heathcote Junction
Mirboo North	Heyfield
Mortlake	Hurstbridge
Mount Beauty	Irymple
Myrtleford	Kilmore

ATTACHMENT 1 – Remote and non-remote towns as defined under paragraph 140(1)(b) of the *Fringe Benefits Tax Assessment Act 1986*

Remote	**Non-remote**
Nagambie	Koo-wee-rup
Nathalia	Kyabram
Newhaven	Kyneton
Nhill	Lancefield
Orbost	Lara
Ouyen	Launching Place
Paynesville	Leopold
Portland	Macedon
Robinvale	Maldon
Rochester	Melbourne
Rutherglen	Melton
St Arnaud	Merbein
Sale	Merricks
Seymour	Mildura
Stawell	Millgrove
Stratford	Moe
Swan Hill	Mooroopna
Terang	Morwell
Tongala	Mount Helen
Wahgunyah-Corowa	Numurkah
Warracknabeal	Ocean Grove
Wonthaggi	Pakenham
Yarram	Pearcedale
Yarrawonga-Mulwala	Port Fairy
	Portarlington
	Queenscliff
	Red Cliffs
	Riddells Creek
	Romsey
	Rosedale
	Seville
	Shepparton
	Somerville
	St Leonards
	Strathfieldsaye
	Sunbury
	Tatura
	Torquay
	Trafalgar
	Traralgon
	Tyabb
	Wallan
	Wandong
	Wangaratta
	Warburton
	Warragul

ATTACHMENT 1 – Remote and non-remote towns as defined under paragraph 140(1)(b) of the *Fringe Benefits Tax Assessment Act 1986*

Remote	Non-remote
	Warrnambool
	Whittlesea
	Winchelsea
	Wodonga-Albury
	Wonga Park
	Woodend
	Woori Yallock
	Yallourn North
	Yallourn
	Yarra Junction
	Yarra Glen

TASMANIA: Eligible urban areas

Burnie-Somerset	Devonport	Hobart	Launceston

Remote	Non-remote
Beaconsfield	Bridgewater
Beauty Point	Burnie
Bridport	Devonport
Bruny Island	Evandale
Deloraine	Hadspen
Dodges Ferry	Hobart
George Town	Huonville
Queenstown	Kingston
Rosebery	Latrobe
St Helens	Lauderdale
Savage River	Launceston
Scottsdale	Legana
Smithton	Longford
Tullah	Margate
Zeehan	Midway Point
	New Norfolk
	Old Beach
	Penguin
	Perth
	Pontville
	Port Sorell
	Ranelagh
	Seven Mile Beach
	Sheffield
	Somerset
	Sorell
	Turners Beach
	Ulverstone
	Westbury
	Wynyard

ATTACHMENT 1 – Remote and non-remote towns as defined under paragraph 140(1)(b) of the *Fringe Benefits Tax Assessment Act 1986*

WESTERN AUSTRALIA: Eligible urban areas

Albany	Geraldton	Perth*	Rockingham
Bunbury			

Remote	**Non-remote**
Augusta	Albany
Boddington	Australind
Boulder	Bunbury
Bridgetown	Byford
Broome	Capel
Busselton	Donnybrook
Carnarvon	East Bullsbrook
Collie	Eaton
Coolgardie	Gelorup
Dampier	Geraldton
Denham	Golden Bay
Denmark	Harvey
Derby	Kwinana-New Town
Dirk Hartog Island	Leschenault
Dongara	Little Grove
Dunsborough	Mandurah
Esperance	Mount Helena
Exmouth	Mundaring
Fitzroy Crossing	North Pinjarra
Halls Creek	Northam
Kalbarri	Parkerville
Kalgoorlie	Perth
Kambalda	Pinjarra
Karratha	Rockingham
Katanning	Singleton
Kellerberrin	Stoneville
Kojonup	Thomson Bay
Kununurra	Two Rocks
Leinster	Wanneroo
Leonora	York
Manjimup	Yanchep
Margaret River	Yunderup
Meekatharra	
Merredin	
Moora	
Mount Barker	
Narrogin	
Newman	
Norseman	
Pannawonica	

ATTACHMENT 1 – Remote and non-remote towns as defined under paragraph 140(1)(b) of the *Fringe Benefits Tax Assessment Act 1986*

Remote	**Non-remote**
Paraburdoo	
Port Denison	
Port Headland	
Roebourne	
Southern Cross	
Tom Price	
Wagin	
Waroona	
Wickham	
Wyndham	

SOUTH AUSTRALIA: Eligible urban areas

Adelaide*	Port Augusta	Port Pirie	Whyalla
Mount Gambier			

Remote	**Non-remote**
Ardrossan	Adelaide
Barmera	Aldinga Beach
Berri	Angaston
Bordertown	Angle Vale
Burra	Balaklava
Ceduna	Bridgewater
Clare	Crafers
Coober Pedy	Crystal Brook
Jamestown	Freeling
Kadina	Gawler
Kangaroo Island	Goolwa
Keith	Hahndorf
Kingscote	Kapunda
Kingston South East	Lobethal
Leigh Creek	Lyndoch
Loxton	Mannum
Maitland	Mclaren Vale
Millicent	Mount Barker
Moonta	Mount Gambier
Naracoorte	Murray Bridge
Penola	Nairne
Peterborough	Nuriootpa
Port Lincoln	Port Augusta
Quorn	Port Elliot
Renmark	Port Pirie
Roxby Downs	Sellicks Beach
Streaky Bay	Strathalbyn
Tumby Bay	Tailem Bend
Waikerie	Tanunda

ATTACHMENT 1 – Remote and non-remote towns as defined under paragraph 140(1)(b) of the *Fringe Benefits Tax Assessment Act 1986*

Remote	**Non-remote**
Wallaroo	Victor Harbour
Woomera	Whyalla
	Williamstown
	Willunga
	Woodside

NORTHERN TERRITORY: Eligible urban areas

Darwin

Remote	**Non-remote**
Alice Springs	Darwin
Alyangula	Howard Springs
Bathurst Island	Palmerston
Bees Creek	
Galiwinku	
Gove	
Humpty Doo	
Jabiru	
Katherine	
Maningrida	
Port Keats	
Tennant Creek	
Virginia	
Yulara	

* after the town denotes a population in excess of 130,000 in the 1981 population census.

ATTACHMENT 2 – Remote and non-remote towns as defined under subsection 140(1A) of the *Fringe Benefits Tax Assessment Act 1986* relating to charities, police force and certain hospitals

NEW SOUTH WALES: Eligible urban areas

Newcastle	Queanbeyan-Canberra	Sydney
Wollongong	Tweed Heads-Gold Coast	

Remote	**Non-remote**
Aberdeen	Alstonville
Albury-Wodonga	Anna Bay
Armidale	Appin
Arrawarra	Austral
Ballina	Avondale
Balranald	Bargo
Bangalow	Bellbird
Barham-Koondrook	Berry
Barraba	Bombaderry
Basin View	Bogangar
Bateman's Bay	Bonnells Bay
Bathurst	Bowen Mountain
Batlow	Branxton
Bega	Brightwaters
Bellingen	Brunswick Heads
Bermagui	Bulahdelah
Berridale	Bundeena
Berrigan	Buxton
Blackheath	Camden
Blayney	Cessnock
Bingara	Chain Valley Bay
Boggabri	Cooranbong
Bombala	Corlette
Bonny Hill	Dora Creek
Boorowa	Dungog
Bourke	Fingal Bay
Bowral	Galston
Brewarrina	Gerringong
Broken Hill	Glossodia
Broulee	Gold Coast
Bundanoon	Gosford
Bungendore	Goulbourn
Burrill Lake	Greta
Byron Bay	Gwandalan
Callala Bay	Hazelbrook
Camden Haven	Hawks Nest
Canowindra	Heddon Greta
Casino	Helensburgh
Cobar	Hill Top
Coffs Harbour	Kiama
Colo Vale	Killcare

ATTACHMENT 2 – Remote and non-remote towns as defined under subsection 140(1A) of the *Fringe Benefits Tax Assessment Act 1986* relating to charities, police force and certain hospitals

Remote	**Non-remote**
Coolamon	Kurrajong
Condobolin	Kurri Kurri
Cooma	Lake Munmorah
Coonabarabran	Lawson
Coonamble	Lemon Tree Passage
Cootamundra	Maitland
Coraki	Mannering Park
Corowa-Wahgunyah	McGraths Hill
Cowra	Medowie
Crescent Head	Morisset
Crookwell	Moss Vale
Culburra	Mullumbimby
Culcairn	Murrumbateman
Dalmeny	Murwillumbah
Deniliquin	Narellan
Denman	Nelson Bay
Dorrigo	Newcastle
Dubbo	Nowra
Eden	Ocean Shores
Emerald Beach	Picton
Estella	Pottsville Beach
Evans Head	Queanbeyan - Canberra
Ewingsdale	Rathmines
Finley	Raymond Terrace
Forbes	Richmond North
Forest Hill	Richmond Windsor
Forster	Salamander
Gilgandra	Shoalhaven Heads
Glen Innes	Silverdale
Gloucester	Singleton
Grafton	Stanwell Park
Greenwell Point	Sydney
Grenfell	Tahmoor
Griffith	The Entrance
Gulgong	The Oaks
Gundagai	Terrigal
Gunnedah	Thirlmere
Guyra	Wagstaffe
Harden	Wangi
Harrington	Warragamba
Hay	Wentworth Fall
Hillston	Weston
Holbrook	Wilberforce
Howlong	Windsor Downs
Huskisson	Wollongong

ATTACHMENT 2 – Remote and non-remote towns as defined under subsection 140(1A) of the *Fringe Benefits Tax Assessment Act 1986* relating to charities, police force and certain hospitals

Remote	Non-remote
Iluka	Wyee
Inverell	Wyong
Jerilderie	Yass
Jindabyne	
Junction Hill	
Junee	
Kandos	
Katoomba	
Kempsey	
Kootingal	
Korora Bay	
Kyogle	
Lake Cargelligo	
Lake Cathie	
Leeton	
Lennox Head	
Lightning Ridge	
Lismore	
Lithgow	
Macksville	
Maclean	
Malua Bay	
Manilla	
Merimbula	
Milton	
Mittagong	
Moama-Echuca	
Molong	
Moree	
Moruya	
Mossy Point	
Mudgee	
Mulwala-Yarrawonga	
Murrumburrah	
Muswellbrook	
Nambucca Heads	
Narooma	
Narrabri	
Narrandera	
Narromine	
Nyngan	
Oberon	
Old Bar	
Orange	
Orient Point	

ATTACHMENT 2 – Remote and non-remote towns as defined under subsection 140(1A) of the *Fringe Benefits Tax Assessment Act 1986* relating to charities, police force and certain hospitals

Remote	Non-remote
Parkes	
Peak Hill	
Perisher Village	
Portland	
Port Macquarie	
Quirindi	
Sanctuary Point	
Sandy Beach	
Satur	
Sawtell	
Scone	
South-West Rocks	
South Golden Beach	
St George Basin	
Suffolk Park	
Sussex Inlet	
Tamworth	
Taree	
Tathra	
Temora	
Tenterfield	
Thredbo Village	
Tocumwal	
Tumbarumba	
Tumut	
Tuncurry	
Tura Beach	
Tuross Heads	
Ulladulla	
Uralla	
Urunga	
Wagga Wagga	
Walcha	
Walgett	
Wallerawang	
Warialda	
Warren	
Wauchope	
Wee Waa	
Wellington	
Wentworth	
Werris Creek	
West Wyalong	
Windermere Park	
Wingham	

ATTACHMENT 2 – Remote and non-remote towns as defined under subsection 140(1A) of the *Fringe Benefits Tax Assessment Act 1986* relating to charities, police force and certain hospitals

Remote	**Non-remote**
Wollongbar	
Woolgoolga	
Yamba	
Yenda	
Young	

QUEENSLAND: Eligible urban areas

Brisbane	Gold Coast-Tweed Heads

Remote	**Non-remote**
Airlie Beach	Alexandra Headland
Alice River	Amity Point
Allingham	Beachmere
Atherton	Beaudesert
Ayr	Beenleigh
Babinda	Beerwah
Barcaldine	Bokarina Beach
Bargara	Bongaree
Biloela	Boonah
Blackall	Brisbane
Blackwater	Buderim
Bli Bli	Burpengary
Bowen	Caboolture
Boyne Island	Caloundra
Bucasia	Deception Bay
Buddina Beach	Dunwich
Bulwer	Eagle Heights
Bundaberg	Gatton
Burnett Heads	Gold Coast
Cairns	Helensvale
Cannonvale	Jimboomba
Caravonica	Karalee
Cardwell	Karana Downs
Charleville	Kilcoy
Charters Towers	Kooringal
Cherbourg	Laidley
Childers	Landsborough
Chinchilla	Macleay Island
Clermont	Maleny
Clifton Beach	Maroochydore
Cloncurry	Montville
Collinsville	Morayfield
Cooktown	Nerang
Coolum Beach	Oxenford

ATTACHMENT 2 – Remote and non-remote towns as defined under subsection 140(1A) of the *Fringe Benefits Tax Assessment Act 1986* relating to charities, police force and certain hospitals

Remote	**Non-remote**
Cooroy	Palmwoods
Cordelia Estate	Point Lookout
Cowan Cowan	Redland Bay
Craiglie	Rosewood
Crows Nest	Russell Island
Cunnamulla	Santa Barbera
Dalby	Tamborine North
Deeragun	Tangalooma
Dundowran	Victoria Point
Dysart	Waterford
Edmonton	Woodford
Eimeo	Woombye
Emerald	Woorim
Emu Park	
Fitzroy Island	
Fraser Island	
Gayndah	
Gladstone	
Glenden	
Glenella	
Goondiwindi	
Gordonvale	
Gracemere	
Great Keppel Island	
Green Island	
Gympie	
Gympie South	
Hambledon	
Hamilton Island	
Hervey Bay	
Highfields	
Holloways Beach	
Home Hill	
Hughenden	
Ingham	
Innisfail	
Karumba	
Kawana Waters	
Kingaroy	
Kingsthorpe	
Longreach	
Mackay	
Magnetic Island	
Marcoola	
Mareeba	

ATTACHMENT 2 – Remote and non-remote towns as defined under subsection 140(1A) of the *Fringe Benefits Tax Assessment Act 1986* relating to charities, police force and certain hospitals

Remote	**Non-remote**
Maryborough	
Middlemount	
Miles	
Millmerran	
Mission Beach	
Mitchell	
Monto	
Mooloolaba	
Moranbah	
Mossman	
Mount Isa	
Mount Low	
Mount Morgan	
Moura	
Mudjimba	
Mundubbera	
Murgon	
Nambour	
Nanango	
Nelly Bay	
Noosa	
Normanton	
Oakey	
Palm Island	
Peregian Beach	
Pittsworth	
Point Arkwright	
Port Douglas	
Proserpine	
Rockhampton	
Roma	
Sandstone Point	
Sarina	
Smithfield Heights	
Southend	
St George	
Stanthorpe	
Tannum Sands	
Tewantin	
Thursday Island	
Tieri	
Tin Can Bay	
Toowoomba	
Townsville	
Tully	

ATTACHMENT 2 – Remote and non-remote towns as defined under subsection 140(1A) of the *Fringe Benefits Tax Assessment Act 1986* relating to charities, police force and certain hospitals

Remote	**Non-remote**
Walkerston	
Walloon	
Warana Beach	
Warwick	
Weipa	
White Rock	
Winton	
Wondai	
Wongaling Beach	
Woorabinda	
Yandina	
Yaroomba	
Yarrabah	
Yeppoon	
Yorkeys Knob	

VICTORIA: Eligible Urban Area

Melbourne

Remote	**Non-remote**
Alexandra	Bacchus Marsh
Anglesea	Ballan
Ararat	Balnarring Beach
Avoca	Barwon Heads
Bairnsdale	Beaconsfield Upper
Ballarat	Broadford
Beaufort	Bunyip
Beechworth	Carrum Downs
Benalla	Clifton Springs
Bendigo	Coldstream
Bright	Cockatoo
Buninyong	Craigieburn
Camperdown	Cranbourne
Casterton	Crib Point
Castlemaine	Diggers Rest
Charlton	Drouin
Chiltern	Drysdale
Churchill	Emerald
Cobden	French Island
Cobram	Geelong
Cohuna	Gisborne
Colac	Hastings
Coleraine	Healesville
Corryong	Heathcote Junction

ATTACHMENT 2 – Remote and non-remote towns as defined under subsection 140(1A) of the *Fringe Benefits Tax Assessment Act 1986* relating to charities, police force and certain hospitals

Remote	Non-remote
Cowes	Hurstbridge
Creswick	Kilmore
Daylesford	Koo-wee-rup
Dimboola	Kyneton
Donald	Lancefield
Echuca-Moama	Lara
Euroa	Launching Place
Foster	Leopold
Hamilton	Macedon
Heathcote	Melbourne
Heyfield	Melton
Heywood	Merricks
Horsham	Millgrove
Inverloch	Ocean Grove
Irymple	Pakenham
Kerang	Pearcedale
Koondrook-Barham	Riddells Creek
Korumburra	Romsey
Kyabram	Seville
Lakes Entrance	Somerville
Leongatha	Sunbury
Lorne	Torquay
Maffra	Tyabb
Maldon	Wallan
Mansfield	Wandong
Maryborough	Warburton
Merbein	Whittlesea
Mildura	Wonga Park
Mirboo North	Woodend
Moe	Woori Yallock
Mooroopna	Yarra Junction
Mortlake	Yarra Glen
Morwell	
Mount Beauty	
Mount Helen	
Myrtleford	
Nagambie	
Nathalia	
Newhaven	
Nhill	
Numurkah	
Orbost	
Ouyen	
Paynesville	
Portarlington	

ATTACHMENT 2 – Remote and non-remote towns as defined under subsection 140(1A) of the *Fringe Benefits Tax Assessment Act 1986* relating to charities, police force and certain hospitals

Remote	Non-remote
Port Fairy	
Portland	
Queenscliff	
Red Cliffs	
Robinvale	
Rochester	
Rosedale	
Rutherglen	
St Arnaud	
St Leonards	
Sale	
Seymour	
Shepparton	
Stawell	
Stratford	
Strathfieldsaye	
Swan Hill	
Tatura	
Terang	
Tongala	
Trafalgar	
Traralgon	
Wangaratta	
Warracknabeal	
Warragul	
Warrnambool	
Wahgunyah-Corowa	
Winchelsea	
Wodonga-Albury	
Wonthaggi	
Yallourn North	
Yallourn	
Yarram	
Yarrawonga-Mulwala	

WESTERN AUSTRALIA: Eligible Urban Area

Perth

Remote	Non-remote
Albany	Byford
Augusta	East Bullsbrook
Australind	Golden Bay
Boddington	Kwinana-New Town
Boulder	Mandurah

ATTACHMENT 2 – Remote and non-remote towns as defined under subsection 140(1A) of the *Fringe Benefits Tax Assessment Act 1986* relating to charities, police force and certain hospitals

Remote	**Non-remote**
Bridgetown	Mount Helena
Broome	Mundaring
Bunbury	North Pinjarra
Busselton	Northam
Capel	Parkerville
Carnarvon	Perth
Collie	Pinjarra
Coolgardie	Rockingham
Dampier	Singleton
Denham	Stoneville
Denmark	Thomson Bay
Derby	Two Rocks
Dongara	Wanneroo
Donnybrook	York
Dunsborough	Yanchep
Eaton	Yunderup
Esperance	
Exmouth	
Fitzroy Crossing	
Gelorup	
Geraldton	
Halls Creek	
Harvey	
Kalbarri	
Kalgoorlie	
Kambalda	
Karratha	
Katanning	
Kellerberrin	
Kojonup	
Kununurra	
Leinster	
Leonora	
Leschenault	
Little Grove	
Manjimup	
Margaret River	
Meekatharra	
Merredin	
Moora	
Mount Barker	
Narrogin	
Newman	
Norseman	
Pannawonica	

ATTACHMENT 2 – Remote and non-remote towns as defined under subsection 140(1A) of the *Fringe Benefits Tax Assessment Act 1986* relating to charities, police force and certain hospitals

Remote	Non-remote
Paraburdoo	
Port Denison	
Port Headland	
Roebourne	
Southern Cross	
Tom Price	
Wagin	
Waroona	
Wickham	
Wyndham	

SOUTH AUSTRALIA: Eligible Urban Area

Adelaide

Remote	Non-remote
Ardrossan	Adelaide
Barmera	Aldinga Beach
Berri	Angaston
Bordertown	Angle Vale
Burra	Balaklava
Ceduna	Bridgewater
Clare	Crafers
Coober Pedy	Freeling
Crystal Brook	Gawler
Jamestown	Goolwa
Kadina	Hahndorf
Kangaroo Island	Kapunda
Keith	Lobethal
Kingscote	Lyndoch
Kingston South East	Mannum
Leigh Creek	Mclaren Vale
Loxton	Mount Barker
Maitland	Murray Bridge
Millicent	Nairne
Moonta	Nuriootpa
Mount Gambier	Sellicks Beach
Naracoorte	Strathalbyn
Penola	Tanunda
Peterborough	Victor Harbour
Port Augusta	Williamstown
Port Elliot	Willunga
Port Lincoln	Woodside
Port Pirie	
Quorn	

ATTACHMENT 2 – Remote and non-remote towns as defined under subsection 140(1A) of the *Fringe Benefits Tax Assessment Act 1986* relating to charities, police force and certain hospitals

Remote	**Non-remote**
Renmark	
Roxby Downs	
Streaky Bay	
Tailem Bend	
Tumby Bay	
Waikerie	
Wallaroo	
Whyalla	
Woomera	

NORTHERN TERRITORY & TASMANIA

No towns in Northern Territory or Tasmania exceed 130,000 population in the 1981 census. Accordingly all towns in Northern Territory or Tasmania are considered to be remote for purposes of subsection 140(1A) of the *Fringe Benefits Tax Assessment Act 1986*.

Amendment history

Date of amendment	Part	Comment
16 April 2010	Contact details	Updated
3 May 2007	Various Attachments A and B	Changes to the definition of Remote Area to take into account travel over water. Towns listed updated.
30 April 2007 Update date of effect to 1 April 2007	Paragraph 8 Paragraphs 10 to 12 Paragraph 14 Attachment 1 and 2	Update definition of a location which is adjacent to an eligible urban area. Inserted to reflect changes to the definition of Remote Area to take into account travel over water. Remove the requirement for the provision of free or subsidised residential accommodation to be customary in the industry. Towns listed updated.

Subject references	FBT; FBT remote area housing
Legislative references	FBTAA 1986 25 FBTAA 1986 58ZA FBTAA 1986 58ZC(2) FBTAA 1986 58ZC(2)(a) FBTAA 1986 60 FBTAA 1986 65J FBTAA 1986 140(1)(a) FBTAA 1986 140(1)(b) FBTAA 1986 140(1A) FBTAA 1986 140(1B) FBTAA 1986 140(1C) FBTAA 1986 140(1CA) FBTAA 1986 140(1D) FBTAA 1986 140(2) FBTAA 1986 140(2A) FBTAA 1986 140(3)
Related public rulings	
Related practice statements	
Case references	
Other references	
File references	2000/12498; 2006/24559
Date issued	2 August 2000
Date of effect	1 April 2007
Authorised by	Gary Andrews Assistant Commissioner Small and Medium Enterprises
Other Business Lines consulted	