




PS LA 2002/6 - The Australian zone list

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 This document has changed over time. This version was published on *13 June 2024*

 This practice statement was originally published on 4 February 2002. Versions published from 16 September 2008 are available electronically - refer to the online version of the practice statement. Versions published prior to this date are not available electronically. If needed, these can be requested by emailing TCNLawPublishingandPolicy@ato.gov.au .



This Practice Statement provides guidance on the use and maintenance of the Australian zone list.

This Practice Statement is an internal ATO document and is an instruction to ATO staff.

Taxpayers can rely on this Practice Statement to provide them with protection from interest and penalties in the following way. If a statement turns out to be incorrect and taxpayers underpay their tax as a result, they will not have to pay a penalty, nor will they have to pay interest on the underpayment provided they reasonably relied on this Practice Statement in good faith. However, even if they do not have to pay a penalty or interest, taxpayers will have to pay the correct amount of tax provided the time limits under the law allow it.

1. Using the Australian zone list

If you are considering a taxpayer's entitlement to the zone tax offset, you must use and follow the Australian zone list (the List), which ensures that we make consistent decisions about entitlements to the zone tax offset.

However, the List is not exhaustive and there is a continuous need to review and revise it.

If you identify any potential deficiencies or errors in the List, you must escalate a proposal around the deficiency or error.

2. The escalation process

Follow this process when escalating a proposal to change the List:

- prepare a recommendation, which should include
 - an analysis of the relevant issues; in particular, the application of subsection 79A(3D) of the *Income Tax Assessment Act 1936*, guided by Taxation Ruling TR 94/27 *Income tax: zone rebate for residents of isolated areas*, and

- supporting evidence, including copies of relevant maps marked with practicable routes and an explanation as to why any shorter route is not a practicable route, and

- forward the recommendation to the Individuals and Intermediaries business line [Public Advice and Guidance Unit](#) for approval by an Executive Level 2 officer.

3. Implications of a change to the List

Provided a taxpayer claims a zone tax offset in accordance with the List (as it was at the time of the claim), you should not reduce their claim if the List is subsequently changed.

However, you are able to amend the taxpayer's assessment to increase the zone tax offset if a change to the List provides the grounds to do so.

4. More information

The List is published on our website. See [Australian zone list](#).

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Date of effect: 4 February 2002

Business line: IAI

Amendment history

13 June 2024

Part	Comment
Throughout	Updated in line with current ATO style and accessibility requirements.

29 November 2017

Part	Comment
Section 2	Updated last dot point.
Contact officer	Updated business line details.

10 August 2015

Part	Comment
All	Updated to new LAPS format and style.

23 April 2014

Part	Comment
Paragraph 7	Updated business line.
Paragraph 11	Link updated.
Contact officer details	Updated.

3 May 2013

Part	Comment
Paragraph 11	Minor amendment to wording and link.
Contact officer details	Updated.

20 July 2011

Part	Comment
Paragraph 11	Link updated.

15 April 2010

Part	Comment
Paragraphs 7 and 10	Minor amendments to update team names and wording.

16 September 2008

Part	Comment
Contact officer details	Updated.

7 April 2008

Part	Comment
Contact officer details	Updated.

References

Legislative reference	ITAA 1936 79A(3D)
Related Ruling	TR 94/27
Other reference	Australian zone list
File references	2001/016720; 2002/000774

ATO references

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