



Notice of Withdrawal

Taxation Ruling

Income tax: list of points in isolated areas for zone rebate purposes

Taxation Ruling TR 94/28 is withdrawn with effect from today.

- (1) This Ruling is not the most appropriate vehicle because:
 - (a) what zone a location is in is an administrative question of law; and
 - (b) new communities are being established at to rapid a rate for the ruling to be update.
- (2) A record of the Commissioner's administrative decision of what zone a location is in is available on the internet at www.ato.gov.au , Search for 'Zone Rebate'.
- (3) A practice statement is to be prepared that sets out the processes to be followed by ATO staff for previously identified locations where the taxpayer disputes the ATO decision of the appropriate zone and how to establish the ATO decision for new locations.

Commissioner of Taxation

17 October 2001

ATO references:
NO T2001/14151
ISSN: 1039 - 0731