SENATE STANDING COMMITTEE ON ECONOMICS QUESTION

(Supplementary Budget Estimates 20 October – 21 October)

Question: SBT 7

Topic: Zone Tax Rebates A, B and C

Senator Macdonald asked:

Please would you provide details of the number of people claiming Zone Tax Rebates A, B and C and, if possible, the location of recipients by State and/or Region.

Answer:

Data distinguishing between the number of people claiming the various different zone or overseas forces tax offsets is not possible, as all the offsets are claimed at the same tax return label.

The information on location of individuals claiming the zone or overseas forces tax offset is based on the residential postcode of the individual at the time of lodging their income tax return. To be eligible for the zone or overseas tax offset, individuals need to have lived or worked in a remote area – not necessarily continuously - for 183 days or more during an income year (part year claims are also possible). Individuals could have previously lived in or worked in a remote area during the year, but when they lodge their tax return they are no longer in that remote area.

Table 1. Zone or overseas forces tax offset claims by individuals for the 2007-08 income year.

Number claiming zone tax rebates	
NSW major urban - capital city	2,709
NSW other urban	1,335
NSW regional - high urbanisation	9,869
NSW regional - low urbanisation	2,896
NSW rural	4,445
NSW other	159
VIC major urban - capital city	2,436
VIC other urban	519
VIC regional - high urbanisation	879
VIC regional - low urbanisation	607
VIC rural	1,215
VIC other	159
QLD major urban - capital city	5,934
QLD other urban	176,502
QLD regional - high urbanisation	20,022
QLD regional - low urbanisation	43,079
QLD rural	93,183
QLD other	580
SA major urban - capital city	4,832
SA regional - high urbanisation	1,909
SA regional - low urbanisation	3,089
SA rural	4,504
SA other	47
WA major urban - capital city	24,033
WA other urban	2,044
WA regional - high urbanisation	41,673

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WA regional - low urbanisation	20,333
WA rural	19,886
WA other	1,773
TAS major urban - capital city	300
TAS other urban	213
TAS regional - high urbanisation	483
TAS regional - low urbanisation	309
TAS rural	4,495
TAS other	19
NT major urban - capital city	34,909
NT regional - high urbanisation	23,380
NT regional - low urbanisation	10,811
NT rural	13,257
NT other	12,244
ACT major urban - capital city	731
ACT other (inc ACT rural)	7
Overseas / invalid	99
Total	591,908

Notes:

We can only provide the total number of claimants for the Zone and overseas forces tax offset in each region.

This data is based on Taxation Statistics 2007-08 data.