

Education Tax Refund

As of 1 July 2009 eligible parents, carers, legal guardians, and independent students can claim up to 50% from the Education Tax Refund to help meet the costs of educating their primary and secondary school children. You can claim each year and there are also refunds for resources which improve educational outcomes (eg computers, educational software, textbooks, stationary).

Eligibility

The following parents, carers, legal guardians, and independent students are eligible:

- Those entitled to Family Tax Benefit (FTB) Part A in respect of children engaged in primary or secondary studies for the relevant financial year. NB: If eligible to receive FTB Part A but have not yet applied then you must put in an application to FAO before being entitled to the Education Tax Refund
- Those with children engaged in primary or secondary studies where the children are eligible for FTB Part A purposes, but for the fact that the child receives certain payments or allowances (eg Youth Allowance, Disability Support Pension, ABSTUDY Living Allowance).

Maximum claimable amounts

The maximum amounts you can claim for the 2010/2011 year for eligible education expenses are:

- \$794 for each child engaged in primary school studies, with a maximum refundable tax offset of \$397/child/year
- \$1,588 for each child engaged in secondary school studies, with a maximum refundable tax offset of \$794/child/year

What education expenses can you claim?

You can claim the cost of buying, establishing, repairing and maintaining any of the following items:

- Laptops and home computers
- Computer related equipment such as printers, USB flash drives, disability computer equipment aids for students with special needs
- Home internet connections
- Computer software for educational use including word processing, spreadsheet, database and presentation software, internet filters and antivirus software
- School textbooks and other paper based learning material, including prescribed textbooks, associated learning materials, study guides and stationery
- Prescribed trade tools
- School uniform expenses from 1/7/11 (from 2011 tax year)

You cannot claim for:

- School fees
- School uniform expenses (for 2010 tax year)
- Student attendance at school based extracurricular activities such as excursions
- Tutoring costs
- Musical instruments
- Sporting equipment
- School subject levies
- Computer games and consoles
- Building levies
- Library book fees
- School photos
- Donations
- Tuck shop expenses
- Waiting list fees
- Membership fees