The Federal Government introduced a new Education Tax Refund on 1 July 2008. The bill was passed through Parliament in late December, 2008. Claims can be made for the 2008/2009 Financial Year.

Families, Guardians, Carers and approved care organisations can claim 50% of their eligible educational expenses if:
- they received Family Tax Benefit (FTB) Part A for the child or
- a payment was made for the child that stopped them from receiving FTB Part A for that child.

The maximum you can claim is 50% of eligible expenses up to:
- $750 for each eligible child in primary school-that is, a refund of up to $375
- $1,500 for each eligible child in secondary school-that is, a refund of up to $750

**IMPORTANT: Under no circumstances are schools permitted to provide tax advice to parents this is a breach of the Income Tax Assessment Act.**

The following information is re-produced from the ATO website. Parents should review the full text of the ATO’s comments about the Education Tax refund at:


**Items which qualify as eligible education expenses**

Eligible education expenses are items that support a child’s or independent student’s primary or secondary school education. They include the purchase, lease, hire or hire purchase costs, repairs and running costs of:

- laptop computers, home computers and associated costs - including repair and running costs of computer equipment
- computer-related equipment such as printers, USB flash drives, as well as disability aids to assist in the use of computer equipment for students with special needs
- home internet connections - including the costs of establishing and maintaining
- computer software for educational use, including word processing, spreadsheet, database and presentation software, and internet filters and antivirus software
- school textbooks and other paper based school learning material - including prescribed textbooks, associated learning materials, study guides and stationery, for example pencils, pens, compasses and glue, and
- prescribed trade tools.

**Expenses that are not eligible for the Education Tax Refund include:**

- school fees
- school uniform expenses
- student attendance at school-based extra curricular activities such as excursions and camps
- tutoring costs
- musical instruments
- sporting equipment
- school subject levies – for example, payment for consumables for particular subjects such as woodwork, art or home science.
- computer games and consoles.
- building levies
- school photos
- school canteen expenses
- waiting list fees
- transport
- library book fees
- donations
- membership fees