



Updated April 2012

## Education Tax Refund

### What is it?

The Education Tax Refund (ETR) helps with the cost of educating primary and secondary school children. Eligible parents, carers, legal guardians and independent students are able to get money back on education expenses. You may get 50% of your money back.

Eligible expenses include the cost of buying, establishing, repairing and maintaining any of the following items:

- home computers and laptops
- computer-related equipment such as printers, USB flash drives, and disability aids to assist in the use of computer equipment for students with special needs
- computer repairs
- home internet connections
- computer software for educational use
- school textbooks and other printed learning material, including prescribed textbooks, associated learning materials, study guides and stationery, and
- prescribed trade tools for secondary school trade courses.

As well as the items listed above school-approved uniforms purchased from 1 July 2011 (including hats, footwear and sports uniforms) approved by the school as its uniform can be claimed in the 2011/12 tax year.

### Who is eligible?

You can claim the Education Tax Refund (ETR) if you had [eligible education expenses](#) during the financial year for a child who meets the [schooling requirement](#), and:

- you received [Family Tax Benefit \(FTB\) Part A](#) for the child  
or
- a payment was made for the child which prevented you from receiving [FTB Part A](#),  
or
- your child stopped full-time school during the year and received income over the cut-out amount which prevented you from receiving FTB Part A for the child.

### How do I apply?

If you are eligible for the Education Tax Refund (ETR) because you get [Family Tax Benefit \(FTB\) Part A](#), only you can claim the refund. For example, your spouse cannot claim the ETR in their tax return if you get FTB Part A.

Before you claim the ETR you must first have lodged a claim for FTB Part A for the child with the Family Assistance Office (FAO) and had that claim approved. This includes approved claims where you elected to receive a zero fortnightly rate.

If you have lodged an end-of-year claim for FTB Part A, the FAO can only approve it after you lodge your tax return. In this case, when you are preparing your tax return you are not yet approved to receive FTB Part A, so you cannot claim the ETR in your tax return. If your claim for FTB Part A is

approved by the FAO then you will need to ask for an amendment to your tax return to include a claim for the ETR.

If the FAO approves your claim for FTB Part A and at the time you lodged your tax return you were entitled to claim the ETR, but the FAO later, as part of its reconciliation process, determines that you were not entitled to FTB Part A you will need to ask for an amendment to your tax return to remove the claim for the ETR. If you do not seek an amendment and the ATO later identifies that you were not entitled to the ETR, the ATO will adjust your tax return to remove your claim.

### **Who runs it?**

The Australian Government.

### **Contact**

For more information please visit the [Education Tax Refund website](#).