

# Education Tax Offset

1 July 2008 – 30 June 2009

Eligible parents will be able to claim a 50% tax offset every year for up to:

- \$750 of 'eligible education expenses' for each child attending **primary school** (i.e. a **maximum tax offset of \$375** per child, per year).
- \$1,500 of 'eligible education expenses' for each child attending **secondary school** (i.e. a **maximum tax offset of \$750** per child, per year).

'Eligible education expenses' are expenses incurred for items ('eligible items') that support a child during school and improve the quality of education a child receives.



'Eligible items' are defined as the following:

- Laptop computers;
- Home computers and associated costs;
- Home internet connection;
- Printers;
- Education software; and
- School text books

Please retain all receipts and invoices for eligible education expenses.

**Expenses NOT ELIGIBLE for the tax offset include: school fees, private tuition fees, as well as the cost of undertaking other courses outside of school.**

All families who receive **Family Tax Benefit – Part A** will be eligible; and can apply through their tax return.

The first payment (in respect of the 2008/09 financial year) will be payable from 1 July 2009.

See overleaf for more information.

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ACCOUNTANTS

Family with two children at school			
	<b>Both Primary</b>	<b>Both Secondary</b>	<b>One Primary/ One Secondary</b>
Benefit 'per year'	\$750	\$1,500	\$1,125
Total benefit per family over schooling life of both children	<b>\$14,250</b> (both primary and secondary)		

Family with three children at school				
	<b>All Primary</b>	<b>All Secondary</b>	<b>One Primary/ Two Secondary</b>	<b>Two Primary/ One Secondary</b>
Benefit 'per year'	\$1,125	\$2,250	\$1,875	\$1,500
Total benefit per family over schooling life of all children	<b>\$21,375</b> (all primary and secondary)			