

# Education Tax Refund



## What is an eligible education expense?

- incurred by an eligible person
- relates to a child or independent student's education
- an item that is specified in the legislation as an eligible education expense, and
- incurred on a day when the child or independent student satisfied the schooling requirement.

You cannot claim the Education Tax Refund (ETR) for an expense if:

- it is an allowable tax deduction or subject to another tax offset,  
**or**
- you received or are entitled to receive payment or property as reimbursement or payment for the expense under a Commonwealth Government or legislative prescribed benefit, grant or subsidy.

## What items can I claim?

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

- laptop computers and home computers
- 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
- 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.

## What items can't I claim?

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

## Sharing eligible expenses

Where an eligible education expenses has been incurred for more than one eligible child, the expense can be shared between the children. However, this is subject to all the children having access to the purchased item and you purchasing the item on a day when you satisfied the eligibility requirements for the ETR for each child. This is called pooling.

### Example

Ben and Natalie have twins in secondary school. Ben purchased a computer worth \$3,000 which both children can access. Ben can pool the expense of the computer between the twins and claim \$1,500 in eligible expenses for each child, making a total of \$3,000 expenses that are claimed.

## How much can I claim?

The Education Tax Refund entitles you to claim 50% of eligible education expenses up to the maximum claimable amounts. These are:

- \$750 for each primary school child – that's a maximum **refund** of \$375 for each primary school child you have.
- \$1,500 for each secondary school child – that's a maximum **refund** of \$750 for each secondary school child.
- \$1,500 for an eligible independent student - this means that the maximum **refund** you can claim is limited to \$750.