

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

TREASURY

Australian Taxation Office

(Additional Estimates 14 February 2007)

Question **AET 148**
Topic: **Numbers of taxpayers claiming dependant rebates/offsets**
Hansard Page: **E89**

Senator **Sherry** asked:

Q1... On the issue of dependant rebates and the dependant tax offsets that are used, how many taxpayers claim the child housekeeper, housekeeper, parent, parent-in-law and invalid relative offsets? Do you have any data on that? I assume that is the ATO.
Mr D'Ascenzo—*We do not have that specific data but we can take that on notice.*

Answer

The tax data collected from individual returns cannot be split into each type of rebate or offset as requested. The data is able to be split into two broader categories however, comprising of:

- (a) *child housekeeper or housekeeper tax offset*
 - 11,245 claimed the child housekeeper or housekeeper tax offset, and
- (b) *parent, parent-in-law or invalid relative tax offset*
 - 17,435 claimed the parent, parent-in-law or invalid relative tax offset.

This data has been sourced from 2004-05 individual income tax returns as processed at 31 October 2006.

Q2 **Senator SHERRY**—I would like you to take on notice the income distribution of the taxpayers claiming those offsets within those categories. Is there any detail on the total cost to revenue?

Mr D'Ascenzo—*I do not have those details here.*

Senator SHERRY—I would like you to take that on notice

Answer

Table 5D of the Detailed Personal Income Tables in Taxation Statistics 2004-05 shows the distribution of rebates by taxable income.

The tax expenditure arising from the housekeeper/child-housekeeper tax offset has not been separately published. It is incorporated in the \$380million for item A31 of the Tax Expenditures Statement 2006.

The cost for the parent, parent-in-law or invalid relative tax offsets is shown as \$20 million in item A28 of the Tax Expenditures Statement 2006.