

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Budget Estimates

31 May – 2 June 2011

Question No: BET 100

Topic: Rebates for 2008/09 Budget year

Hansard Page: Written

Senator Bushby asked:

I noted that PM's press release of 22 January 2010 provided some statistics based on data from the ATO on the ETR such as "According to the ATO, as at 13 November 2009, 794,720 claims for the Education Tax Refund have been processed for 1,375,167 children of an estimated 2,669,000 eligible children. Of the 1,375,167 eligible children, approximately 740,000 are primary school children and 635,000 are secondary school children. Only \$488 million of the projected \$1.02 billion cost has been claimed in tax refunds. Of the 794,720 ETR claims processed, 259,150 claims (32.6 per cent) were for the maximum entitlement and 535,570 claims (67.4 per cent) were for a proportion of the maximum entitlement. The average amount claimed for primary school students was \$246.99 while the average for secondary school students is \$495.73".

1. Which agency provides advice to the Treasury on the number of eligible children for the purpose of the 2008/09 forecasts and how often was information provided?
2. How many claims were processed by the ATO for the eligible primary school children for the 2008/09 year?
3. What was the total number of eligible primary school children for the 2008/09 year?
4. How many claims were processed by the ATO for the eligible secondary school children for the 2008/09? What was the total number of eligible secondary school children for the 2008/09 year?
5. Can you please provide, in percentage terms the amount of rebates claimed for (1) primary schools children and (2) secondary school children and (3) percentage of the total eligible population.
6. What was percentage of processed ETR claims for the maximum entitlement for the 2008/09 year for claims for primary school children? (for example of the \$375.00 how many claims were fore the full \$375.00)
7. What was average claim percentage of processed ETR claims for the maximum entitlement for the 2008/09 year for claims for primary school children? (for example of the \$375.00 what was the average claim in dollar figures out of the full \$375.00)
8. What was percentage of processed ETR claims for the maximum entitlement for the 2008/09 year for claims for secondary school children? (for example of the \$750.00 how many claims were fore the full \$750.00).
9. What was average claim percentage of processed ETR claims for the maximum entitlement for the 2008/09 year for claims for primary school children?

Answer:

1. The ATO provides advice to Treasury on the number of children in respect of whom a claim has been made. The information is provided to Treasury on an ad hoc basis when requested.
2. For the 2008-09 year, the ATO processed 665,722 claims for 987,222 primary school children. Taxpayers with more than one eligible child claim for all their eligible children in one claim. This does not represent the total number of 'eligible' primary school children, but the number of primary school children for whom a claim was made.
3. Please refer to Question on Notice BET 56 for the answer to this question.
4. As mentioned in Question 2, the ATO is unable to provide the total number of eligible secondary children. 613,972 claims were processed for 838,253 secondary school children for the 2008-09 year. This does not represent the total number of 'eligible' secondary school children, but the number of secondary school children for whom a claim was made.
5. Please refer to Question on Notice BET 56 for the answer to this question.
6. Please refer to Question on Notice BET 57 for the answer to this question.
- 7-9 Whilst the ATO captures the number of primary school and secondary school children in respect of whom a claim was lodged, the value of claims made by each taxpayer is only recorded as the total claim made by the taxpayer. Therefore, the ATO cannot provide the breakdown of the value of claims between primary and secondary school children. As the value of claims for the education tax refund is not disaggregated between primary and secondary school children, it is not possible to determine the average claim percentage for primary or secondary school children.