

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Budget Estimates

31 May – 2 June 2011

Question No: BET 102

Topic: Rebates for 2009/10 Budget Year

Hansard Page: Written

Senator Bushby asked:

For the 2009 -2010 income year parents could claim a maximum refund of \$390 for each primary school child, and a maximum refund of \$779 for each secondary school child.

1. How many claims were processed by the ATO for the eligible primary school children for the 2009/10 year?
2. What was the total number of eligible primary school children for the 2009/10 year?
3. How many claims were processed by the ATO for the eligible secondary school children for the 2009/10? What was the total number of eligible secondary school children for the 2009/10 year?
4. 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.
5. What was percentage of processed ETR claims for the maximum entitlement for the 2009/10 year for claims for primary school children? (for example of the \$390.00 how many claims were fore the full \$390.00)
6. What was average claim percentage of processed ETR claims for the maximum entitlement for the 2009/10 year for claims for primary school children? (for example of the \$390.00 what was the average claim in dollar figures out of the full \$390.00)
7. What was percentage of processed ETR claims for the maximum entitlement for the 2009/10 year for claims for secondary school children? (for example of the \$779.00 how many claims were fore the full \$750.00).
8. What was average claim percentage of processed ETR claims for the maximum entitlement for the 2009/10 year for claims for primary school children? (for example of the \$779.00 how many claims were fore the full \$779.00).

Answer:

1. Please refer to Question on Notice BET 58 for the answer to this question.
2. The ATO is unable to provide the total number of primary school children who are eligible for the education tax refund as the eligibility criteria for the education tax refund is that the taxpayer must be in receipt of Family Tax Benefit Parts A or B, which does not specify whether the eligible children are of primary or secondary school age.
3. For the 2009-10 year, the ATO processed 620,832 claims for 852,165 secondary school children. Taxpayers with more than one eligible child claim for all their eligible children in the one claim. This does not represent the total number of 'eligible' secondary school children, but the number of secondary school children for whom a claim was actually made.
4. Please see the response to Question on Notice BET 56 for this answer.
5. 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 a result, the actual percentage of processed education tax refund claims from the maximum entitlement for the 2009-10 year for primary school children cannot be provided, although 27.10% of all claims made were for the maximum entitlement.

6. As the value of claims for the education tax refund is not disaggregated between primary and secondary school children, the ATO cannot provide these percentages.
- 7-8. 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.