

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Budget Estimates

31 May – 2 June 2011

Question No: BET 56

Topic: Education tax refund - rebates

Hansard Page: 113

Senator Bushby asked:

Senator BUSHBY: I want to go back to the 2008-09 year. Do you know what the total number of eligible primary school children was for that year?

Mr Quigley: I have not got that split up, Senator.

Senator BUSHBY: I suspect you probably do not have it today as well. Are you able to provide on notice in percentage terms the amount of rebates claimed for, firstly, primary school children, secondly, secondary school age children and, thirdly, the percentage of total eligible population?

Mr Quigley: What was the question again, Senator?

Senator BUSHBY: I am interested, in percentage terms, in the amount of rebates claimed in the 2008-09 year for primary school age children, secondary school age children and as a percentage of the total eligible population.

Mr Quigley: I can give you that. For the 2008-09 year, primary school students was 972,815 and secondary school students was 838,945.

Senator BUSHBY: So that is how many?

Mr Quigley: How many, yes.

Senator BUSHBY: Can you work out the percentages? What about the percentage of total eligible population? Do you have that? That is the total claims as a percentage of those who are eligible.

Mr Quigley: No. I do not have that, Senator.

Senator BUSHBY: Can you take that on notice?

Mr Quigley: Will do.

Answer:

Claims were lodged in respect of 972,815 primary school children and 838,945 secondary school children.¹

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.

The ATO does not collect data on the total number of eligible children. The ATO has developed its own method for estimating the total eligible population based on Department of Families, Housing, Community Services and Indigenous Affairs data. However, this data does not indicate whether the children are primary or secondary students. The ATO therefore can not provide the actual number of claims as a percentage of eligible primary and secondary school children.

¹ Taxation Statistics, 2008-09