

Senate Standing Committee on Economics

ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Budget Estimates

31 May – 2 June 2011

Question No: BET 57

Topic: Education tax refund - claims

Hansard Page: 113

Senator Bushby asked:

Senator BUSHBY: What was the percentage of processed ETR claims from the maximum entitlement for the 2008-09 year for primary school children, in particular, or firstly?

Mr Quigley: I have not got it split up by the number of children. If that would equate, then, to five or more children being the maximum; is that the question?

Senator BUSHBY: No. I am talking about how many claims actually claimed the maximum amount that they were entitled to.

Mr Quigley: No. The only thing I have is that average claim I quoted before.

Senator BUSHBY: Would the ATO have that information somewhere?

Mr Quigley: I suspect we would be able to get it, Senator. I can certainly take it on notice to attempt to get that to you.

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. 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.

The average claim for school children (primary and secondary) was around \$617.²

The actual percentage of processed education tax refund claims from the maximum entitlement for the 2008-09 year for primary school children cannot be provided, although 32.26% of *all* claims made were for the maximum entitlement.

¹ Taxation Statistics, 2008-09

² Taxation Statistics, 2008-09, page 102