

EDUCATION, SCIENCE AND TRAINING

SENATE LEGISLATION COMMITTEE - QUESTIONS ON NOTICE 2004-2005 BUDGET ESTIMATES HEARING

Outcome: 2

Output Group: 2.5 – Assistance for post school students including those with special needs

DEST Question No. E112_05

Senator Stott Despoja provided in writing.

Question:

What would it cost the Federal Government to exempt scholarships to students studying part-time at a school, college or university from income tax?

Please provide a breakdown of the costing according to different scholarships and different sectors.

How many students would this affect?

Answer:

Exempting scholarships

It is not possible for the Department to determine the cost to the Government of exempting part-time scholarship recipients from income tax. The Department does not hold data on all the different scholarships that are offered to students by Government and non-Government education providers. The Australian Taxation Office is responsible for policy on the income tax treatment of scholarships.