



Australian Government

Winter  
Uniforms



# Education Tax Refund Update



Associated Learning  
Materials



Computer Repairs



Stationery



Exercise  
Books

## School uniforms

The Government is changing the Education Tax Refund (ETR) so that people can claim their kid's school uniforms. This means people will be able to claim school-approved uniform items from 1 July 2012.

## What do I need to do and when?

From 1 July 2011 start keeping receipts for school uniform items so you can claim them next year.

## What school uniform items will I be eligible to claim?

Items need to be distinctive and recognised by the school — but are not limited to items bearing a school crest. For example:

1. A public school has a policy which states that students should wear yellow shirts, blue hats, grey shorts or skirts and black leather shoes to identify the students as attending the school. However, while wearing these colours is strongly encouraged, it is not compulsory. An eligible individual whose child attends the school buys items which fit within this policy from a store unaffiliated with the school. None of the clothing items contain the name of the school or school crest. As the items, including shoes, are approved or recognised as part of a distinctive school outfit and fall under the policy, they would be eligible expenses. This applies irrespective of where the clothing was purchased or the fact the uniform was not mandatory.
2. A school has a dress code where students are required to be dressed in a neat and presentable fashion, but which does not indicate a more specific colour or style that the clothing should take. An eligible individual whose child attends the school buys clothes which they intend to wear to school. The items would not be eligible expenses. While the clothing meets the school's dress code, they lack the sufficiently distinctive quality of a uniform, and could not identify the child as a student at the school.



School  
Shirts



School Shoes

Summer  
Uniforms



Sports  
Uniforms

**Education Tax Refund**  
Claim everything you are entitled to



For more information and an electronic copy of this fact sheet visit

[www.educationtaxrefund.gov.au](http://www.educationtaxrefund.gov.au)



Text Books



Stationery



Printer Cartridges



Educational Software

Laptop Computers

# About the Education Tax Refund

## Who is eligible?

- A person who has received Family Tax Benefit (FTB) Part A for a child undertaking primary or secondary school studies.
- Independent students in primary or secondary school.
- People on other allowances may be eligible too.

## How much can be claimed?

Those eligible can claim 50% of eligible education expenses up to the maximum amounts.

For the 2010–11 financial year the maximum amounts that can be claimed are:

- \$794 for each primary school child — that is, a **refund** of up to \$397, and
- \$1,588 for each secondary school child — that is a **refund** of up to \$794.

## What can be claimed in 2010-11?

Eligible expenses include the cost of buying, establishing, repairing and maintaining any of the following items:

- home computers and laptops
- computer-related equipment such as printers, USB flash drives, and disability aids to assist in the use of computer equipment for students with special needs
- computer repairs
- home internet connections
- computer software for educational use
- school textbooks and other printed learning material, including prescribed textbooks, associated learning materials, study guides and stationery, and
- prescribed trade tools for secondary school trade courses.

## How do people claim?

- The ETR is claimed in an individual's tax return, or
- For those who don't lodge a tax return, it is claimed on the *Education Tax Refund for individuals claim* form, available from the Tax Office.

For more information go to [www.educationtaxrefund.gov.au](http://www.educationtaxrefund.gov.au).