



Education  
Tax Refund



Australian Government

In the term 1 2009 edition of School Post, we reported that, on behalf of South Australia's public school parents, SAASSO had applied to the Australian Tax Office for a ruling on whether your Materials & Services Charge was an eligible deduction. You can download a copy of [SAASSO's submission here....](#)

Eligible expenses are those which support a child's education, covering the cost of:

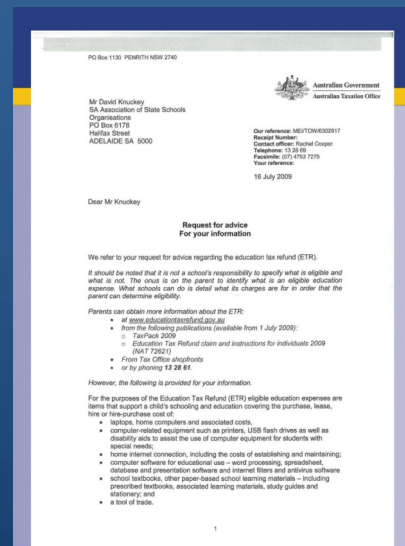
- Laptops, home computers & associated costs.
- Computer-related equipment such as printers, USB flash drives as well as disability aids.
- Home Internet connection, including the costs of establishing & maintaining.
- Computer software for educational use: word processing, spreadsheet, database and presentation software and Internet filters and antivirus software.
- School textbooks, other paper-based school learning materials: including prescribed text books, associated learning materials, study guides and stationery.
- Tools of trade.

There are also costs you cannot claim, including *school fees* and initial advice was that SA's Materials & Services Charge would probably not be an eligible deduction.

However, the response SAASSO received from the ATO, states that "where a school's charges include the cost of eligible education expenses, the cost of these items will be claimable where the school has identified their values".

"Where possible the receipt or statement for the fee should identify the value of the eligible expenses. However, the school can advise of the breakdown in another written notice, either at the time the fee is invoiced or at a later date. Schools should keep a written record of how the apportionment was made to assist with any queries."

"For example, Johnny attends ABC School and pays \$250 for annual school fees. ABC School has listed on Johnny's receipt that the fee included \$75 for text book hire and \$20 for stationery. Johnny's parents can include \$95 of the fee as eligible education expenses."



"The South Australian materials and services charge contains both eligible and non-eligible education expenses. Therefore, where the school has provided a breakdown of this charge, the eligible portions will qualify for inclusion in a parent's Education Tax Refund calculations." (ATO)

This information is supplied as general advice only. Individuals should seek their own advice from the ATO or a tax specialist before claiming expenses.