

From the website of the [ATO](#):

The Education Tax Refund (ETR) helps eligible families and independent students meet the cost of primary and secondary school education.

You can claim the ETR for education expenses you incur while your child attends primary or secondary school.

Families and approved care organisations can claim 50% of their eligible educational expenses if either of the following apply:

- they received family tax benefit (FTB) Part A for the child
- a payment was made for the child that stopped them from receiving FTB Part A for that child.

Independent students may also be eligible to claim the ETR.

The maximum you can claim in the 2008-2009 income year is 50% of eligible expenses up to:

- \$750 for each eligible child in primary school - that is, a refund of up to \$375
- \$1,500 for each eligible child in secondary school - that is, a refund of up to \$750.

If your expenses exceed your refund limit for the year, any excess can go towards your following year's refund claim, as long as you are still eligible.

The 2009-2010 income year claim amounts as the ETR claim amounts are indexed annually. For this year's amounts, see [How much you can claim](#).