

Child Care Tax Rebate



What is the Child Care Tax Rebate?

If you receive Child Care Benefit for approved care, you may be eligible to receive the Child Care Tax Rebate. The Child Care Tax Rebate covers 30 per cent of out-of-pocket expenses for approved child care, up to a maximum amount per child of \$4211 for the 2006–07 financial year. Out-of-pocket expenses are total child care fees less Child Care Benefit.

Who is eligible for the Child Care Tax Rebate?

To receive the Child Care Tax Rebate you need to be eligible for Child Care Benefit for approved care as reduced fees or as a lump sum. You and your partner (if you have one) must meet the work/training/study requirements for the Child Care Tax Rebate.

When will the Child Care Tax Rebate be paid?

The Child Care Tax Rebate will be paid once your Child Care Benefit entitlement has been worked out. This occurs at the end of the financial year after you and/or your partner have lodged your tax return(s). If you and/or your partner are not required to lodge a tax return, please notify the Family Assistance Office. In addition, before your Child Care Benefit can be worked out, the child care services you used need to have supplied all details of your child care usage to the Family Assistance Office.

Payment of the rebate for the 2006–07 financial year will begin in September 2007.

For 2007–08, it will occur as soon as the Family Assistance Office has the information it needs to check the Child Care Benefit you received.

The Child Care Tax Rebate for both 2005–06 and 2006–07 can potentially be received in 2007–08. The rebate for costs incurred in 2005–06 is claimed through the Australian Taxation Office (ATO). For more information visit the ATO website www.ato.gov.au or call **13 2861**.

Where do I go for more information?

- Call the Family Assistance Office on **13 6150** between 8.00 am and 8.00 pm (local time) Monday to Friday.
- Visit the website at www.familyassist.gov.au
- Visit the nearest Family Assistance Office located in all Medicare offices, Centrelink Customer Service Centres and Australian Taxation Offices.

www.familyassist.gov.au



Australian Government
Family Assistance Office