**Education Tax Refund Update**

**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.

For more information and an electronic copy of this fact sheet visit [www.educationtaxrefund.gov.au](http://www.educationtaxrefund.gov.au)