

Private ruling application form (not for tax professionals)

Use this form to apply for a private ruling for yourself or on behalf of another person or entity. If you are a tax professional, please use *Private ruling application form (tax professionals)* (NAT 13043).

For help completing this form see [How to apply for a private ruling](#) on www.ato.gov.au

Section A: Your details (or details of the entity this private ruling is for)

- 1 Provide your full name if the ruling is for you** (or the name of the individual or entity the ruling is for)

A private ruling only applies to the entity named in the ruling and to the particular scheme or circumstance set out in that ruling.

Full Name (including title)	Mrs Carolyn Harkness	Date of application	13/2/09
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- 2 Please provide your tax file number (TFN) or Australian business number (ABN)**

You are not obliged to quote a TFN, but your ruling may be delayed if you do not.

ABN or TFN	[REDACTED]	Your relationship to the entity (for example - self, partner, spouse, public officer, agent or legal personal representative)	agent
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Section B: Contact details

- 3 Who is the contact person for this application?** (If it is you and you have entered your full name in Section A, enter 'as above')

Mrs Carolyn Harkness

- 4 Contact's daytime telephone number (include area code)**

[REDACTED]

- 5 Contact's fax number (if available)**

[REDACTED]

- 6 Address for the private ruling and related correspondence**

Street address or PO Box	[REDACTED]		
Suburb or town	[REDACTED]		
State or Territory	[REDACTED]	Postcode	[REDACTED]

Contact the CPS office on 0262862527 or email canberrapreschools@bigpond.com

Section C: Questions and facts

7 Questions and issues for the ruling

The Tax Office can only give a private ruling on the application of specific tax laws. Please list the questions and issues that you want the ruling to address.

This field expands as you type.

"For the purposes of the ETR, in order to meet the schooling requirement a child or independent student must be:

* registered or enrolled in a primary or secondary school course provided at an educational institution such as a school or TAFE (secondary school study only)" -

Does this apply to children enrolled in the Primary School that are not of compulsory school age? In the ACT, Preschool children, aged from 3 years and 9 months, are enrolled in the Government Primary School for the delivery of 12 hours of non-compulsory preschool education.

8 Facts describing the scheme or circumstance

Give a full description of the scheme or circumstance. Please include all facts, assumptions, transaction dates and the names of other parties actively involved. Send copies of any relevant supporting documents with this application. Sending the right supporting documents will speed up the ruling process. See [supporting documents information](#) for more information on what documents and facts we require for the most common private ruling topics.

This field expands as you type.

I am the Acting President of the Canberra Preschool Society Inc., the peak body for Preschool Parent Associations, who provide most, if not all of the educational and teaching resources and consumables for the ACT Government Preschool Program. At present, this request is on behalf of the parents of approximately 4,000 children who are currently enrolled into ACT Government Primary Schools in order to participate in the Preschool program. This matter also refers to the parents of 3,995 children who were similarly enrolled into the Primary School to participate in the Preschool program during the last two, eligible, terms of 2008.

In the ACT, the arrangement for the delivery of the preschool program for children aged 4 on the 1st of May each year, is divided contractually between the ACT Department of Education and Training (ACTDET) and the Preschool Parent Association (PPA). There were two Preschools who did not have a PPA during 2008, in 2009 there are an additional 5 or 6 Preschools who do not have a PPA. In those cases, parents have opted out of the original 65-year old agreement and the resourcing of the program falls upon the P&C or the School itself through the School-Based-Management system currently in operation.

In the ACT - the ACTDET provide the all matters relating to staff, OH&S and facilities.

The Preschool Parent Association provide the movable teaching and educational resources and consumables; including: all educational resources suitable for a play-based early childhood educational program, for example: all teaching equipment, books, computer software, gross-motor, fine-motor, puzzles, toys, manipulative materials, paint, glitter, glue, paper, crayons, craft materials, blue-tack, office photocopying paper, folders, filing cabinets, musical instruments, sporting equipment, soft furnishings, tables, chairs, and where appropriate: computers, data projectors, interactive whiteboards, soft-fall, shade structures, sand, spades, buckets, bikes, and outside gym equipment.

9 Your arguments and references (optional)

Explain how you think the law applies to this scheme or circumstance. Include any research and analysis you have done and any references to relevant legislation, public rulings or case law. Completing this may reduce our need to ask for further information, which will speed up the ruling process.

This field expands as you type.

61-630 Schooling requirement

Primary school student

(2) An individual is covered by this section if the individual is a student enrolled or registered:

(a) in a course of study or instruction that is a primary course within the meaning of the *GST Act; or

Secondary school student

(4) An individual is covered by this section if the individual is a student enrolled or registered:

(a) in a course of study or instruction that is a secondary course within the meaning of the *GST Act; or

In the case of the Schooling requirement detailed on the Education Tax Refund website and its associated documentation I read the following:

"What is the schooling requirement?

For the purposes of the ETR, in order to meet the schooling requirement a child or independent student must be:

* registered or enrolled in a primary or secondary school course provided at an educational institution such as a school or TAFE (secondary school study only)"

I see that for the child/youth to be eligible when enrolled in a TAFE program - it is specified as (secondary school study only). I understand this as indicating that the refund eligibility ceases after year 12 which is the end of the secondary school component.

Does this ruling apply where the "pre-compulsory school-aged" child is enrolled in the Primary School in order to receive the non-compulsory preschool program? Are they eligible due to their enrollment within the Primary School - or ineligible due to being enrolled to receive a non-compulsory program and that the child is of a pre-compulsory school-age?

This ruling will affect the parents of approximately 8,000 children - 3,995 who participated in the later half of 2008 and approximately 4,000 children who are currently participating in the first half of 2009.

I understand that the refund applies only to:

laptop computers and home computers

computer-related equipment such as printers, USB flash drives, as well as 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

Parents of the primary school enrolled, non-compulsory, pre-school child, may claim all items, with the exception of:

prescribed trade tools for secondary school trade courses

Section D: Checklist

In some circumstances, applications for private rulings are not valid under the *Taxation Administration Act 1953*. This checklist helps us to determine whether the private ruling application is valid.

For more information please refer to [How to apply for a private ruling](#) on www.ato.gov.au

Please complete each question. Place a cross (or type x) in all relevant boxes.

The questions refer to the individual or entity to which the ruling will apply.

10 Is there, or has there been, a Tax Office audit on the issues raised in this ruling request, or have you been notified of a proposed audit?	Yes	No x
If you answered Yes to question 10 , please provide the details of the Tax Office reference number(s) and the name(s) of the tax officer(s) conducting the audit.	Tax Office reference number(s):	
	Name of tax officer(s):	
11 Have you sought an oral or written ruling for these issues before?	Yes	No x
If you answered Yes to question 11 , please provide the details of the Tax Office reference number(s) and the date(s) of the ruling(s).	Tax Office reference number(s):	
	Date(s) of ruling(s):	
12 What is the income year or other accounting period that you are seeking the private ruling for? (Enter start and end dates, for example 1 July 2005 to 30 June 2006.)	1 July 2008 to 30 June 2009	
If you are unable to identify the start and end dates at question 12 , state which events will determine the start and end dates of the private ruling.		
13 Are you seriously considering the scheme or arrangement?	Yes x	No
14 Are you reasonably certain of the facts you set out?	Yes x	No
15 Are you registered for GST?	Yes x	No
If you answered Yes to question 15 and the entity is registered as a GST branch, quote the parent entity ABN and the three digit branch registration number.	Each Preschool Parent Association have their own ABN and claim refunds on the GST component of their purchases.	

Please check that you have answered all the relevant questions before submitting your application.

Section E: Declaration and signature

Declaration

If you are applying for your own private ruling, or are applying as a legal personal representative, by signing this form you are declaring that:

- Oth. the information contained in this document, and any attached documents, is true and correct.

If you are an agent, by signing this form you are declaring that:

- this document and any attached documents have been prepared according to the information supplied by the entity identified in Section A of this form (the entity)
- you have received a declaration from the entity stating that the information they provided to you to prepare this application is true and correct, and
- you are authorised by the entity to give this application to the Commissioner of Taxation.

'You' includes a trustee of a trust, a partner in a partnership, public officer, company director.

'Legal personal representative' means an executor or administrator of a deceased estate, a person holding a general power of attorney, or a trustee of an estate of a person under a legal disability.

'Agent' includes spouse, relative, friend, or another agent (but not a tax agent or other tax professional) authorised to give this application to the Commissioner of Taxation.

Please sign and date if you are sending via fax or post or delivering by hand.

Name		
Signature		
Date		

0. The Tax Office is authorised by the *Taxation Administration Act 1953* to ask for the information on this form. We need this information to help us respond to your private ruling application.

How to lodge this form

You can lodge this application via the Business Portal, or by fax, post or by hand delivery to the Tax Office.

The business portal

If you lodge via the Business Portal, you will receive an instant receipt and your application will be actioned faster than if lodged via post.

If you are lodging by fax or post, use the appropriate fax number or postal address below:

	Fax	Post
Individuals	(02) 6225 0901	Micro Enterprises and Individuals – Provision of Advice PO Box 1130 Penrith NSW 2740
Micro business (less than \$2 million turnover)	(02) 6225 0901	Micro Enterprises and Individuals – Provision of Advice PO Box 1130 Penrith NSW 2740
Small medium business (\$2 million to \$100 million turnover)	(02) 6225 0906	Small medium business – provision of advice PO Box 3000 Penrith NSW 2740
Excise	1300 650 128	Australian Taxation Office PO Box 3001 Penrith NSW 2740
Superannuation	1300 669 846	Australian Taxation Office Superannuation business line PO Box 3100 Penrith NSW 2740
Large business (generally group turnover of \$100 million or more) and international	1300 661 106	Australian Taxation Office LB&I provision of advice PO Box 377 Albury NSW 2640
Goods and services tax	1300 139 031	GST technical advice GPO Box 9935 In your capital city
Accounting, debt, lodgment or registration matters	1300 139 035	Operations Private Rulings Unit PO Box 9990 ALBURY NSW 2640
Investment schemes advice	(02) 6225 0906	Australian Taxation Office PO Box 3546 Albury NSW 2640