



## What is the Child Care Tax Rebate (CCTR)?

The CCTR is a payment from the Australian Government that helps working families with the cost of child care. If you are using approved child care for work, training or study-related reasons the Government will provide you with 50 per cent of your out-of-pocket child care costs, up to \$7500 (indexed) per child per year.

### Who can get the CCTR?

There are certain requirements you must meet to get the CCTR. You must have:

- used approved child care
- been eligible for Child Care Benefit (CCB) (entitled at a rate of zero or more)\*
- passed the CCB work, training, study test (for the purposes of the rebate).

\* Note: There is no income test for the CCTR. If you are eligible for CCB but your CCB entitlement is zero due to income, you are still eligible for the CCTR.

### What is the work, training, study test?

To get the CCTR, both you and your partner (if you have one) must have had work, training or study-related commitments at some time during a week or have an exemption. No minimum number of hours is required.

For more information about this test, contact the Family Assistance Office by visiting [www.familyassist.gov.au](http://www.familyassist.gov.au) or calling 13 61 50.

### What is approved care?

Approved care covers child care services approved by the Government because they meet certain quality standards and operating requirements. Services include:

- Long Day Care
- Family Day Care
- Outside School Hours Care (including before and after school and during school holidays)
- Occasional Care
- In Home Care.

To find out if your child care service is approved, call the Child Care Access Hotline on 1800 670 305.

It is important to note that you cannot get the CCTR for registered care.

## How much CCTR can I get?

From July 2008 for the 2008–09 financial year, if you meet the eligibility criteria you can get 50 per cent of your out-of-pocket child care expenses for approved care up to a maximum of \$7500 (indexed) per child per year .

Out-of-pocket expenses mean the amount you pay for child care after your CCB and Jobs, Education and Training Child Care fee assistance (JETCCFA) amounts are taken out. For more information on CCB and JETCCFA please see the specific fact sheet on the web site at [www.office.mychild.gov.au](http://www.office.mychild.gov.au).

## Payment process to receive CCTR

From July 2008, the CCTR can be paid quarterly rather than annually. If you choose to receive it quarterly, the first payment will be made by the Family Assistance Office from October 2008 once your service has reported your child care usage/attendance information for July to September 2008. The first three quarters will be paid based on your provisional CCB entitlement.

At the end of the financial year, the CCTR will be reconciled against your actual income and adjusted for the financial year. Payment of the last quarter of the CCTR will be “held” until CCB reconciliation occurs (when your tax returns have been lodged and all your child care usage/attendance information has been received). This will then be used in any adjustments as part of the reconciliation. The CCTR entitlement is paid directly into your bank account by the Family Assistance Office.

If you want to receive your CCTR as a quarterly payment, you must claim CCB as reduced fees, even if you are eligible for CCB but your CCB entitlement is zero due to income.

The CCTR is based on your CCB entitlement. If you choose to claim CCB as a lump sum payment, you will not receive your CCTR entitlement until the end of that year, once your CCB entitlement has been determined.

### 2006–07 and 2007–08 Financial Years

For the 2006–07 and 2007–08 financial years, the CCTR is calculated as 30 per cent of out-of-pocket expenses. For these years, your CCTR entitlement is an annual payment into your bank account. For 2006–07 the limit is \$4211 and for 2007–08 the limit is \$4354.

Note: For CCTR claims prior to 2006–07 please contact the Australian Taxation Office by visiting [www.ato.gov.au](http://www.ato.gov.au) or by calling 13 28 61.

## What if I did not get CCB?

If you have now identified that you are eligible for CCB but have not received it, you can lodge a lump sum claim with the Family Assistance Office. You must do this within two years of the end of the financial year for which you are claiming. Once you have received your CCB entitlement, you are then eligible for the CCTR if you used approved care and were working, training or studying.

If you were not eligible for CCB, you will not be able to get the CCTR.

## How can I get more information?

For further information on your eligibility for the CCTR please contact the Family Assistance Office:



access online services at [www.familyassist.gov.au](http://www.familyassist.gov.au)



call 13 61 50 between 8am and 8pm (local time) Monday to Friday



email through [www.familyassist.gov.au](http://www.familyassist.gov.au)



visit a Family Assistance Office (located in Medicare Offices, Centrelink Customer Service Centres and Australian Taxation Offices).

### Useful resources

Family Assistance, The What, Why and How booklet, available at [www.familyassist.gov.au](http://www.familyassist.gov.au)

Family Assistance Office Guide to Payments fact sheet, available at [www.familyassist.gov.au](http://www.familyassist.gov.au)

### If you need to, you can also call:



Teletypewriter (TTY) 1800 810 586 (if you are deaf or have a hearing or speech impairment).  
You need a TTY phone to use this service.



13 12 02 if you need information in a language other than English.