



## **Australian Government**

### **The Treasury**

## **CONSOLIDATING THE DEPENDENCY TAX OFFSETS**

### **SUMMARY OF CONSULTATION PROCESS**

The Government announced on 8 May 2012 that it would consolidate eight of the existing dependency tax offsets into a single, streamlined offset that is only available to taxpayers who maintain a dependant who is genuinely unable to work due to carer obligations or disability.

This measure was included in Tax and Superannuation Laws Amendment (2013 Measures No. 2) Bill 2013, which was introduced into Parliament on 20 March 2013.

#### **Consultation process**

Consultation on draft legislation and explanatory material was conducted between 13 February 2013 and 5 March 2013. No submissions were received.

The draft legislation and explanatory material can be viewed by clicking on the following link.  
<http://www.treasury.gov.au/ConsultationsandReviews/Submissions/2013/Dependant-Invalid-and-Carer-Tax-Offset>

#### **Summary of key issues**

*No submissions were received.*

#### **Feedback**

Feedback on the consultation process for this measure can be forwarded to [consultation@treasury.gov.au](mailto:consultation@treasury.gov.au). Alternatively, you can contact Michelle Dowdell on 02 6263 3071.