



## Australian Government

### The Treasury

## DISALLOW DEDUCTIONS AGAINST REBATABLE BENEFITS

### SUMMARY OF CONSULTATION PROCESS

The Government announced on 10 May 2011 that it would disallow deductions against government assistance payments from 1 July 2011.

This measure was included in Tax Laws Amendment (2012 Measures No. 2) Bill 2012, which was introduced into Parliament on 21 March 2012.

#### Consultation process

Consultation on the draft legislation and draft explanatory memorandum was conducted between 20 January 2012 and 17 February 2012. One submission was received.

Submissions can be viewed by clicking on the following link.

<http://www.treasury.gov.au/contentitem.asp?NavId=066&ContentID=2351>

#### Summary of key issues

*The submission noted the proposed amendments achieve the aim of disallowing deductions against rebatable benefits. The submission noted that the amendments will not deny deductions for self-education expenses in some situations, such as a cadetship.*

#### 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.

Thank you to all participants in the consultation process.