



ASSISTANT TREASURER

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**PRESS
RELEASE**

TAX TIME 2010 – FAIRER TREATMENT OF SAME-SEX COUPLES

The Assistant Treasurer, Senator Nick Sherry, is today reminding same sex couples of changes to the tax law that will make tax time fairer.

The changes, announced by the Labor Government in 2008, ensure that same-sex couples and families are treated the same way as other couples and families for income tax and superannuation purposes.

The income tax changes applied from 1 July 2009 onwards, so couples will need to take note when completing their tax returns this year.

Changes in the superannuation law have already had more than a full year of effect, having applied from 1 July 2008.

“As people begin preparing their tax returns for the 2009-10 financial year, same-sex couples need to be aware that the differential treatment of same-sex couples and their children has been removed,” the Assistant Treasurer said.

“While the amount of tax that people have to pay depends on their personal circumstances, including whether they have children, it’s a big win that same-sex couples can, when doing their taxes this year, access a range of tax concessions previously not available to them.”

Examples of the changed treatment include rollover relief for some capital gains arising due to a relationship breakdown, access to the dependent spouse tax offset, transferring unused senior Australians tax offset to a partner and claiming the net medical cost of dependants through the net medical expenses tax offset.

The removal of the differential treatment of same-sex couples in the tax law is in addition to similar changes in the law covering social security, veterans’ entitlements, workplace relations, workers’ compensation, health and immigration.

For further information on the income tax impacts for same-sex couples, taxpayers are encouraged to visit the ATO website, www.ato.gov.au.

CANBERRA

7 July 2010

Media contact: Sophia Agneskis 0434 602 508