



## Education (Export Education Levy) Regulations 2022

Cindy Kiro, Governor-General

### Order in Council

At Wellington this 28th day of November 2022

Present:

Her Excellency the Governor-General in Council

These regulations are made under section 641 of the Education and Training Act 2020—

- (a) on the advice and with the consent of the Executive Council; and
- (b) on the recommendation of the Minister of Education made after consulting signatory providers.

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## Regulations

### 1 Title

These regulations are the Education (Export Education Levy) Regulations 2022.

### 2 Commencement

These regulations come into force on 1 January 2023.

### 3 Interpretation

In these regulations, unless the context otherwise requires,—

**levy** means an export education levy

**year** means a period of 12 months commencing on 1 January.

### 4 Transitional, savings, and related provisions

The transitional, savings, and related provisions (if any) set out in the Schedule have effect according to their terms.

### 5 Application of regulations

In calculating the amount of levy payable under these regulations, no account may be taken of any tuition fees payable in respect of any period before 1 January 2023.

### 6 Export education levy imposed

- (1) Every signatory provider who receives tuition fees from international students in any year must pay an export education levy in respect of that year.
- (2) However, a signatory provider is not required to pay a levy in respect of a particular year if every international student from whom the signatory provider receives tuition fees in that year is either—
  - (a) a student who is sponsored by the New Zealand Aid Programme administered by the Ministry of Foreign Affairs and Trade; or
  - (b) a student whose study with the signatory provider is carried on outside New Zealand.

### 7 Amount of levy

- (1) The amount of levy payable for any year by each signatory provider that is required to pay a levy is,—
  - (a) for a signatory provider that is a registered establishment, 0.89% of the tuition fees received by the signatory provider from international students in respect of that year; and

- (b) for a signatory provider that is not a registered establishment, 0.50% of the tuition fees received by the signatory provider from international students in respect of that year.
- (2) The levy is not payable for fees paid by any student referred to in regulation 6(2)(a) or (b).
- (3) The levies are exclusive of goods and services tax.

## **8 When levy payable**

- (1) The levy for any year is payable by signatory providers that are schools as follows:
  - (a) for enrolments between 1 January and 30 April of that year (inclusive), no later than 31 July of that year:
  - (b) for enrolments between 1 May and 31 July of that year (inclusive), no later than 31 October of that year:
  - (c) for enrolments in that year that are not covered by paragraph (a) or (b), no later than 31 January of the following year.
- (2) The levy for any year is payable by all other signatory providers as follows:
  - (a) for enrolments between 1 January and 30 April of that year (inclusive), no later than 30 May of that year:
  - (b) for enrolments between 1 May and 31 August of that year (inclusive), no later than 30 September of that year:
  - (c) for enrolments between 1 September and 31 December of that year (inclusive), no later than 16 February of the following year.

## **9 Who administers levy, and who it is payable to**

- (1) The Ministry is the administrator of the levy.
- (2) The levy is payable to the Ministry.

## **10 Signatory providers to supply information to administrator of levy**

- (1) Every signatory provider that is a school must, as soon as practicable after a request by the Ministry in respect of a particular year, advise the Ministry of—
  - (a) the number of international students enrolled at the school between 1 January and 30 April of that year (inclusive) and the amount of tuition fees paid in respect of that year by each of those students; and
  - (b) the number of international students enrolled at the school between 1 May and 31 July of that year (inclusive) and the amount of tuition fees paid in respect of that year by each of those students; and
  - (c) the number of international students enrolled at the school during that year that are not covered by paragraph (a) or (b) and the amount of tuition fees paid in respect of that year by each of those students.

- (2) Every other signatory provider must, as soon as practicable after a request by the Ministry in respect of a particular year, advise the Ministry of—
- (a) the number of international students enrolled with the signatory provider between 1 January and 30 April (inclusive) of that year, and the amount of tuition fees paid in respect of that year by each of those students; and
  - (b) the number of international students enrolled with the signatory provider between 1 January and 31 August (inclusive) of that year, and the amount of tuition fees paid in respect of that year by each of those students; and
  - (c) the number of international students enrolled with the signatory provider between 1 January and 31 December (inclusive) of that year, and the amount of tuition fees paid in respect of that year by each of those students.

## Schedule

### Transitional, savings, and related provisions

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#### Part 1

##### Provisions relating to these regulations as made

There are no transitional, savings, or related provisions in these regulations as made.

Rachel Hayward,  
Clerk of the Executive Council.

#### Explanatory note

*This note is not part of the regulations, but is intended to indicate their general effect.*

These regulations, which come into force on 1 January 2023, impose an export education levy payable in respect of any year from 1 January 2023 onwards.

The levy is payable by all signatory providers who receive tuition fees from international students, other than students who are sponsored by the New Zealand Aid Programme administered by the Ministry of Foreign Affairs and Trade or who study overseas.

The levy is 0.89% for registered establishments and 0.50% for all other signatory providers (for example, schools, polytechnics, and universities). The Ministry of Education administers the levy.

#### Regulatory impact statement

The Ministry of Education produced a regulatory impact statement on 12 October 2022 to help inform the decisions taken by the Government relating to the contents of this instrument.

A copy of this regulatory impact statement can be found at—

- <https://www.education.govt.nz/international-students/>
- <https://treasury.govt.nz/publications/informationreleases/ris>

Issued under the authority of the Legislation Act 2019.

Date of notification in *Gazette*: 1 December 2022.

These regulations are administered by the Ministry of Education.