



Education (Export Education Levy) Regulations 2007

Anand Satyanand, Governor-General

Order in Council

At Wellington this 3rd day of December 2007

Present:

His Excellency the Governor-General in Council

Pursuant to section 238H of the Education Act 1989, His Excellency the Governor-General, acting on the advice and with the consent of the Executive Council, and in accordance with a recommendation of the Minister made after consultation with providers (as defined in section 238D of the Education Act 1989), makes the following regulations.

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Regulations

1 Title

These regulations are the Education (Export Education Levy) Regulations 2007.

2 Commencement

These regulations come into force on 1 January 2008.

3 Interpretation

In these regulations, unless the context otherwise requires,—
2008 academic year means the period beginning on 1 January 2008 and ending with the close of 31 December 2008

provider means a provider as defined in section 238D of the Education Act 1989.

4 Export education levy imposed

- (1) Every provider who receives tuition fees from international students during the 2008 academic year must pay an export education levy (the **levy**).
- (2) Despite subclause (1), a provider is not required to pay the levy if every international student from whom the provider receives tuition fees is either—
 - (a) a student who is sponsored by the New Zealand Agency for International Development; or
 - (b) a student whose study with the provider is carried on outside New Zealand.

5 Period to which levy relates

- (1) The levy is imposed in respect of the 2008 academic year.
- (2) In calculating the amount of levy payable, no account may be taken of any tuition fees payable in respect of any period before 1 January 2008.

6 Amount of levy

- (1) The amount of levy payable by each provider who is required to pay the levy is the sum of the following:
 - (a) \$185 (the **flat fee component**);
 - (b) 0.45% of the tuition fees (exclusive of goods and services tax) received by the provider from international

students in respect of the 2008 academic year (the **percentage component**).

- (2) The percentage component of the levy is not payable in respect of fees paid by any student referred to in regulation 4(2)(a) or (b).
- (3) The amount of levy calculated under this regulation is exclusive of any goods and services tax that may be payable under the Goods and Services Tax Act 1985.

7 When levy is payable

- (1) The flat fee component of the levy is payable,—
 - (a) by schools, no later than 1 July 2008;
 - (b) by all other providers, no later than 31 May 2008.
- (2) The percentage component of the levy is payable by schools as follows:
 - (a) for enrolments as at 1 March 2008, no later than 1 July 2008;
 - (b) for enrolments as at 1 July 2008, no later than 1 October 2008;
 - (c) for enrolments in the 2008 academic year that are not covered by paragraph (a) or (b), no later than 1 January 2009.
- (3) The percentage component of the levy is payable by all other providers as follows:
 - (a) for enrolments between 1 January 2008 and 30 April 2008 (inclusive), no later than 30 May 2008;
 - (b) for enrolments between 1 May 2008 and 31 August 2008 (inclusive), no later than 30 September 2008;
 - (c) for enrolments between 1 September 2008 and 31 December 2008 (inclusive), no later than 16 February 2009.

8 Who administers levy, and who it is payable to

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

9 Providers to supply information to administrator of levy

- (1) Every provider that is a school must, as soon as practicable after a request by the Ministry of Education, advise the Ministry of—

- (a) the number of international students enrolled at the school as at 1 March 2008, and the amount of tuition fees paid in respect of the 2008 academic year by each such student; and
 - (b) the number of international students enrolled at the school as at 1 July 2008, and the amount of tuition fees paid in respect of the 2008 academic year by each such student; and
 - (c) the number of international students enrolled at the school during the 2008 academic year who were not enrolled as at 1 March 2008 or 1 July 2008, and the amount of tuition fees paid in respect of the 2008 academic year by each such student.
- (2) Every other provider must, as soon as practicable after a request by the Ministry of Education, advise the Ministry of—
- (a) the number of international students enrolled with the provider between 1 January 2008 and 30 April 2008 (inclusive), and the amount of tuition fees paid in respect of the 2008 academic year by each such student; and
 - (b) the number of international students enrolled with the provider between 1 January 2008 and 31 August 2008 (inclusive), and the amount of tuition fees paid in respect of the 2008 academic year by each such student; and
 - (c) the number of international students enrolled with the provider between 1 January 2008 and 31 December 2008 (inclusive), and the amount of tuition fees paid in respect of the 2008 academic year by each such student.

10 Revocation

The Education (Export Education Levy) Regulations 2005 (SR 2005/301) are revoked.

Martin Bell,
for 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 2008, impose an export education levy with respect to the 2008 academic year. The levy is payable by all providers who receive tuition fees from international students, other than students who are sponsored by the New Zealand Agency for International Development or who study overseas. The levy comprises a flat fee of \$185 plus 0.45% of the total tuition fees received from students. These amounts are the same as those that applied for the 2007 academic year. The levy is administered by the Ministry of Education.

Issued under the authority of the Acts and Regulations Publication Act 1989.

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These regulations are administered by the Ministry of Education.
