

**Reprint
as at 1 January 2010**



**Education (Export Education
Levy) Regulations 2007**

(SR 2007/364)

Education (Export Education Levy) Regulations 2007: revoked, on 1 January 2010, by regulation 10 of the Education (Export Education Levy) Regulations 2009 (SR 2009/358).

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

Note

Changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in this reprint.

A general outline of these changes is set out in the notes at the end of this reprint, together with other explanatory material about this reprint.

These regulations are administered by the Ministry of Education.

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.

Issued under the authority of the Acts and Regulations Publication Act 1989.
Date of notification in *Gazette*: 6 December 2007.

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Notes**1 General**

This is a reprint of the Education (Export Education Levy) Regulations 2007. The reprint incorporates all the amendments to the regulations as at 1 January 2010, as specified in the list of amendments at the end of these notes.

Relevant provisions of any amending enactments that have yet to come into force or that contain relevant transitional or savings provisions are also included, after the principal enactment, in chronological order.

2 Status of reprints

Under section 16D of the Acts and Regulations Publication Act 1989, reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by the amendments to that enactment. This presumption applies even though editorial changes authorised by section 17C of the Acts and Regulations Publication Act 1989 have been made in the reprint.

This presumption may be rebutted by producing the official volumes of statutes or statutory regulations in which the principal enactment and its amendments are contained.

3 How reprints are prepared

A number of editorial conventions are followed in the preparation of reprints. For example, the enacting words are not included in Acts, and provisions that are repealed or revoked are omitted. For a detailed list of the editorial conventions,

see <http://www.pco.parliament.govt.nz/editorial-conventions/>
or Part 8 of the *Tables of New Zealand Acts and Ordinances
and Statutory Regulations and Deemed Regulations in Force*.

4 Changes made under section 17C of the Acts and Regulations Publication Act 1989

Section 17C of the Acts and Regulations Publication Act 1989 authorises the making of editorial changes in a reprint as set out in sections 17D and 17E of that Act so that, to the extent permitted, the format and style of the reprinted enactment is consistent with current legislative drafting practice. Changes that would alter the effect of the legislation are not permitted. A new format of legislation was introduced on 1 January 2000. Changes to legislative drafting style have also been made since 1997, and are ongoing. To the extent permitted by section 17C of the Acts and Regulations Publication Act 1989, all legislation reprinted after 1 January 2000 is in the new format for legislation and reflects current drafting practice at the time of the reprint.

In outline, the editorial changes made in reprints under the authority of section 17C of the Acts and Regulations Publication Act 1989 are set out below, and they have been applied, where relevant, in the preparation of this reprint:

- omission of unnecessary referential words (such as “of this section” and “of this Act”)
- typeface and type size (Times Roman, generally in 11.5 point)
- layout of provisions, including:
 - indentation
 - position of section headings (eg, the number and heading now appear above the section)
- format of definitions (eg, the defined term now appears in bold type, without quotation marks)
- format of dates (eg, a date formerly expressed as “the 1st day of January 1999” is now expressed as “1 January 1999”)
- position of the date of assent (it now appears on the front page of each Act)

- punctuation (eg, colons are not used after definitions)
- Parts numbered with roman numerals are replaced with arabic numerals, and all cross-references are changed accordingly
- case and appearance of letters and words, including:
 - format of headings (eg, headings where each word formerly appeared with an initial capital letter followed by small capital letters are amended so that the heading appears in bold, with only the first word (and any proper nouns) appearing with an initial capital letter)
 - small capital letters in section and subsection references are now capital letters
- schedules are renumbered (eg, Schedule 1 replaces First Schedule), and all cross-references are changed accordingly
- running heads (the information that appears at the top of each page)
- format of two-column schedules of consequential amendments, and schedules of repeals (eg, they are rearranged into alphabetical order, rather than chronological).

5 *List of amendments incorporated in this reprint
(most recent first)*

Education (Export Education Levy) Regulations 2009 (SR 2009/358): regulation 10
