

Reprint
as at 30 May 2017



Education (Export Education Levy) Regulations 2010 (SR 2010/450)

Education (Export Education Levy) Regulations 2010: revoked, on 30 May 2017, by regulation 6 of the Education (Export Education Levy) Amendment Regulations 2017 (LI 2017/76).

Anand Satyanand, Governor-General

Order in Council

At Wellington this 29th day of November 2010

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 for Tertiary Education made after consultation with providers (as defined in section 238D of the Education Act 1989), makes the following regulations.

Contents

		Page
1	Title	2
2	Commencement	2
3	Interpretation	2
4	Export education levy imposed	2
5	Period to which levy relates	2

Note

Changes authorised by subpart 2 of Part 2 of the Legislation Act 2012 have been made in this official reprint.
Note 4 at the end of this reprint provides a list of the amendments incorporated.

These regulations are administered by the Ministry of Education.

6	Amount of levy	2
7	When levy payable	3
8	Who administers levy, and who it is payable to	3
9	Providers to supply information to administrator of levy	3
10	Revocation	4

Regulations

1 Title

These regulations are the Education (Export Education Levy) Regulations 2010.

2 Commencement

These regulations come into force on 1 January 2011.

3 Interpretation

In these regulations, unless the context otherwise requires,—

2011 academic year means the period beginning on 1 January 2011 and ending with the close of 31 December 2011

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 2011 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 Aid Programme administered by the Ministry of Foreign Affairs and Trade; 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 2011 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 2011.

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 2011 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 payable

- (1) The flat fee component of the levy is payable,—
 - (a) by schools, no later than 1 July 2011:
 - (b) by all other providers, no later than 31 May 2011.
- (2) The percentage component of the levy is payable by schools as follows:
 - (a) for enrolments as at 1 March 2011, no later than 1 July 2011:
 - (b) for enrolments as at 1 July 2011, no later than 1 October 2011:
 - (c) for enrolments in the 2011 academic year that are not covered by paragraph (a) or (b), no later than 1 January 2012.
- (3) The percentage component of the levy is payable by all other providers as follows:
 - (a) for enrolments between 1 January 2011 and 30 April 2011 (inclusive), no later than 30 May 2011:
 - (b) for enrolments between 1 May 2011 and 31 August 2011 (inclusive), no later than 30 September 2011:
 - (c) for enrolments between 1 September 2011 and 31 December 2011 (inclusive), no later than 16 February 2012.

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 2011, and the amount of tuition fees paid in respect of the 2011 academic year by each such student; and
 - (b) the number of international students enrolled at the school as at 1 July 2011, and the amount of tuition fees paid in respect of the 2011 academic year by each such student; and

- (c) the number of international students enrolled at the school during the 2011 academic year who were not enrolled as at 1 March 2011 or 1 July 2011, and the amount of tuition fees paid in respect of the 2011 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 2011 and 30 April 2011 (inclusive), and the amount of tuition fees paid in respect of the 2011 academic year by each such student; and
 - (b) the number of international students enrolled with the provider between 1 January 2011 and 31 August 2011 (inclusive), and the amount of tuition fees paid in respect of the 2011 academic year by each such student; and
 - (c) the number of international students enrolled with the provider between 1 January 2011 and 31 December 2011 (inclusive), and the amount of tuition fees paid in respect of the 2011 academic year by each such student.

10 Revocation

The Education (Export Education Levy) Regulations 2008 (SR 2008/289) are revoked.

Rebecca Kitteridge,
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 2011, impose an export education levy with respect to the 2011 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 Aid Programme administered by the Ministry of Foreign Affairs and Trade 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 2010 academic year. The levy is administered by the Ministry of Education. These regulations also revoke the Education (Export Education Levy) Regulations 2008.

Issued under the authority of the Legislation Act 2012.
Date of notification in *Gazette*: 2 December 2010.

Reprints notes

1 *General*

This is a reprint of the Education (Export Education Levy) Regulations 2010 that incorporates all the amendments to those regulations as at the date of the last amendment to them.

2 *Legal status*

Reprints are presumed to correctly state, as at the date of the reprint, the law enacted by the principal enactment and by any amendments to that enactment. Section 18 of the Legislation Act 2012 provides that this reprint, published in electronic form, has the status of an official version under section 17 of that Act. A printed version of the reprint produced directly from this official electronic version also has official status.

3 *Editorial and format changes*

Editorial and format changes to reprints are made using the powers under sections 24 to 26 of the Legislation Act 2012. See also <http://www.pco.parliament.govt.nz/editorial-conventions/>.

4 *Amendments incorporated in this reprint*

Education (Export Education Levy) Amendment Regulations 2017 (LI 2017/76): regulation 6