

Version  
as at 1 April 2024



## Student Loan Scheme (Repayment Threshold for 2023–24 Tax Year and Subsequent Tax Years) Regulations 2022 (SL 2022/316)

Student Loan Scheme (Repayment Threshold for 2023–24 Tax Year and Subsequent Tax Years) Regulations 2022: revoked, on 1 April 2024, by regulation 4 of the Student Loan Scheme (Repayment Threshold for 2024–25 Tax Year and Subsequent Tax Years) Regulations 2023 (SL 2023/295).

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 215(1)(a) of the Student Loan Scheme Act 2011 on the advice and with the consent of the Executive Council.

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#### Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

**These regulations are administered by the Inland Revenue Department.**

## Regulations

### 1 Title

These regulations are the Student Loan Scheme (Repayment Threshold for 2023–24 Tax Year and Subsequent Tax Years) Regulations 2022.

### 2 Commencement

These regulations come into force on 1 April 2023.

### 3 Annual repayment threshold

The amount of the annual repayment threshold for the 2023–24 tax year commencing on 1 April 2023 and subsequent tax years is \$22,828.

### 4 Revocation

The Student Loan Scheme (Repayment Threshold) Regulations 2021 (SL 2021/370) are revoked.

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 April 2023, increase the annual repayment threshold for the purposes of the Student Loan Scheme Act 2011 from \$21,268 to \$22,828.

These regulations also revoke the Student Loan Scheme (Repayment Threshold) Regulations 2021.

Issued under the authority of the Legislation Act 2019.  
Date of notification in *Gazette*: 1 December 2022.

## Notes

### **1** *General*

This is a consolidation of the Student Loan Scheme (Repayment Threshold for 2023–24 Tax Year and Subsequent Tax Years) Regulations 2022 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

### **2** *Legal status*

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

### **3** *Editorial and format changes*

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

### **4** *Amendments incorporated in this consolidation*

Student Loan Scheme (Repayment Threshold for 2024–25 Tax Year and Subsequent Tax Years) Regulations 2023 (SL 2023/295): regulation 4