

APPLICATION FOR EXEMPTION FROM PAYMENTS OF GOODS AND SERVICES TAX (GST)

This form is to be completed by students of Lincoln University registered for a programme of study whilst overseas. The form can be completed onscreen using Adobe's free Reader program.

1. Personal details

Student ID:

Surname: _____

First name(s): _____

Date of Birth: Day Month Year

Address: _____

Phone: _____

Email: _____

Programme: _____

Academic Year: (e.g. 2020, 2021, 2022)

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2. Eligibility criteria to zero rate GST

The conditions under which a person may be exempted from payment of Goods and Services Tax are set out in the Goods and Services Tax Act 1985. The following guidelines are for your assistance, but any application for exemption will be with reference to full provisions of the Act.

- a) Section 11A (1)(k) of the GST Act 1985 provides for the zero rating of services which "...are supplied for and to a person who is not in New Zealand and who is outside New Zealand at the time the services are performed...".
- b) For an individual person to be non-resident the following tests must be met:-
 - i) The person must be absent for a period exceeding 325 days in any 12 month period. The 325 days do not have to be consecutive. If you're here for only part of a day it's counted as a whole day. For example, if you arrived in New Zealand at 3pm on 28 July, that day would be counted as a full day of presence.

AND

- ii) The person does not have a permanent place of abode (i.e. a house or other dwelling) in New Zealand.

3. Declaration

- a) I solemnly declare that I will be absent from New Zealand for a period exceeding 325 days during the:

Must be completed for each academic year/ period of study applying for.

(e.g. 2020)

(e.g. 2021)

(e.g. 2022)

AND that I do not have a permanent place of abode in New Zealand.

- b) I further solemnly declare that should the circumstances affecting my liability to pay Goods and Services Tax change while I am a student of Lincoln University I will inform Lincoln University, Student Finance, immediately via the email below. I understand that this may affect my exemption from payment of GST. (Note: Students are advised that it is an offence to evade payment of GST.)

- c) The information provided in support of my application for GST to be zero rated for the university fees payable by me is true and correct in every particular and no information which has a material bearing on my application has been withheld.

Datesigned: Day Month Year

Signed: _____

STUDENTS REGISTERED FOR STUDY AT LINCOLN UNIVERSITY RESIDING OUTSIDE NEW ZEALAND

Students studying at Lincoln University whilst residing overseas are entitled to have their university fee charges zero-rated for GST purposes provided students can show that they meet the eligibility criteria to zero rate GST as noted above under section 2.

To claim a refund of GST for university fees already paid you must complete the form above and sign the declaration.

Any queries or changes in circumstances to contact Student Finance via email: StudentFinance@lincoln.ac.nz

This form should be returned to the address below for processing, or emailed to: StudentFinance@lincoln.ac.nz

If upon review it has been determined that the student is not eligible to zero-rate GST, Student Finance will inform the student by email.

The amount of GST refunded will be subject to the university fees paid. Where there is an outstanding debt or bank fees incurred in performance of the refund, any GST rebate will be used to offset this debt.

RETURN THIS FORM TO

Student Finance
Lincoln University
PO Box 85084
Lincoln 7647
NEW ZEALAND