

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

This form is to be completed by students of Massey 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: \_\_\_\_\_

Academic Year:

## 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 II (2) (e) 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, and
  - ii) The person does not have a permanent place of abode 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:

year;

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 Massey University I will inform Massey University, Student Affairs, immediately. 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.

Date signed: Day  Month  Year

Signed: \_\_\_\_\_

### STUDENTS REGISTERED FOR STUDY AT MASSEY UNIVERSITY RESIDING OUTSIDE NEW ZEALAND

Students studying at Massey 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.

This form should be returned to the address below for processing, or faxed to **+64 6 350 4979**, or emailed to:

**ARStudents@massey.ac.nz**

The amount of GST refunded will be subject to the university fees paid. Where there is an outstanding debt any GST rebate will be used to offset this debt.

### RETURN THIS FORM TO

Accounts Receivable  
Student Finance  
Massey University  
Private Bag 11222  
Palmerston North 4442  
NEW ZEALAND