



# MINISTRY OF SOCIAL DEVELOPMENT

*Te Manatū Whakahiato Ora*

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22 APR 2014

E Clark  
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Dear E Clark

Thank you for your email of 19 March 2014 requesting information relating to the Student Allowances Regulations 1998.

I have addressed each of your questions in turn.

1. Please clarify which tax year is nominated as relevant to a particular calendar year of study.

The relevant tax year is the tax year that is most current to when the student; starts study or makes an application for and is approved a Student Allowance whichever is the later.

The assessment effectively uses parents' current income at the time the student is studying and receiving a Student Allowance. The purpose of the parental income test is to determine, based on the level of parental income, whether an applicant should receive an allowance. The parental income thresholds are set by the government as a matter of public policy.

2. Please advise as to which tax year was nominated by the Chief Executive as relevant to tertiary study in 2014 and if not, why not.

See the answer to question 1 above.

3. Please clarify as to if and where this relevant year is gazetted.

The relevant tax year is not gazetted.

4. What guidance is given to tertiary institutions as to the nominated relevant tax year?

Guidance is not specifically given to Tertiary Institutions regarding 'the relevant tax year', as they do not have any responsibility for the assessment of eligibility or entitlement to a Student Allowance.

I hope this helps. If you have any questions, please telephone StudyLink 0800 88 99 00.

Yours sincerely

Rob Brown  
General Manager  
Office of Corporate and Governance

