PART 1

INTERNATIONAL STUDENT LEVY

1 Introduction

(1) A tax called "international student levy" ("the levy") is charged in accordance with this Part.

(2) The Secretary of State is responsible for the collection and management of the levy.

2 Charge to levy

(1) The levy is charged for an academic year on a registered higher education provider in respect of the international students who are for any period during the year registered on a higher education course provided by the provider.

(2) The amount charged is £925 for each of those international students.

(3) If an international student was first registered on the higher education course during an academic year before the academic year for which the levy is charged, the student is not to be taken to be registered on the course during that year until the anniversary, falling within the year, of the day on which the student was first registered.

(4) A person is to be treated as not being among the international students mentioned in subsection (1) if the person is not to be included in the required information on such students.

(5) In subsection (4), the "required information" means the information that, under an ongoing registration condition, is required to be provided to the relevant body by the governing body of the registered higher education provider in connection with the relevant body's duties under sections 64 and 65 of the Higher Education and Research Act 2017 (higher education information duties).

(6) In this section—

"academic year" means a period beginning with 1 August and ending with the next 31 July;

"governing body" has the meaning given by section 85(1) of the Higher Education and Research Act 2017;

"higher education course" has the meaning given by section 83 of that Act;

"international student" has the meaning given by section 10(5) of that Act;

"ongoing registration condition" has the same meaning as in Part 1 of that Act (see section 3(8) of that Act);

"registered higher education provider" has the meaning given by section 3(10) of that Act;

"relevant body" has the same meaning as in sections 64 and 65 of that Act (see subsection (2) of those sections).

3 Uprating

The Secretary of State may by regulations amend section 2(2) so as to substitute for the monetary amount for the time being specified there an amount taking account of inflation.

4 Allowance

The Secretary of State may by regulations specify a number of the international students mentioned in section 2(1), for each registered higher education provider, in respect of which the levy is not charged.

5 Exemptions

The Secretary of State may by regulations specify descriptions of international students in respect of which the levy is not charged.

6 Assessment, payment, collection and recovery

(1) The levy is recoverable as a debt due to the Crown.

(2) The Secretary of State may by regulations—
   (a) make provision about the assessment, payment and collection of the levy;
   (b) make further provision about the recovery of the levy (in addition to subsection (1)).

(3) Regulations under subsection (2) may (among other things)—
   (a) make provision about the times at which payments are to be made and the methods of payment;
   (b) make provision for the Secretary of State to serve a notice, after the end of an academic year, on a registered higher education provider liable to pay the levy which sets out the amount of levy assessed as charged on the provider in relation to the year;
   (c) make provision for interest (at a rate specified in, or determined under, the regulations) to be charged in respect of unpaid amounts of the levy;
   (d) make provision about the making of decisions as to any matter required to be decided for the purposes of the regulations;
   (e) make provision about the form, manner and content of notices by virtue of paragraph (b), or any other notices or communications in connection with the levy;
   (f) make provision for the review of, and a right of appeal to the tribunal against, specified decisions in connection with the levy;

(g) make provision about the enforcement of the levy (including provision for the imposition of civil penalties for a failure to comply with a requirement imposed by or under this Part);

(h) make provision about the recovery of overpayments of the levy;

(i) make provision in relation to cases where a registered higher education provider is subject to an insolvency procedure.

(4) Regulations under subsection (2) may make provision for any function conferred on the Secretary of State by the regulations to be performed on behalf of the Secretary of State by the Office for Students.

(5) In this section, "tribunal" means the First-tier Tribunal or, where determined by or under Tribunal Procedure Rules, the Upper Tribunal.

7 Payment to the Secretary of State

(1) Subject to subsection (2), money received by the Office for Students in the performance of functions by virtue of regulations under section 6(4) is to be paid to the Secretary of State.

(2) Before making payment under subsection (1), the Office for Students may make a deduction, agreed by the Secretary of State, for reasonable administrative costs associated with the performance of functions mentioned in subsection (1).

8 Regulations

(1) Regulations under this Part—

(a) may make different provision for different purposes;

(b) may include incidental, consequential, supplementary, transitional or transitory provision;

(c) may have effect in relation to the academic year during which the regulations are made.

(2) Regulations under this Part may make provision by reference to things specified in a notice that is—

(a) published by the Secretary of State or the Office for Students in accordance with the regulations, and

(b) not withdrawn by a further notice.

(3) Regulations under this Part are to be made by statutory instrument.

(4) Except as provided by subsection (5), a statutory instrument containing regulations under this Part is subject to annulment in pursuance of a resolution of the House of Commons.

(5) A statutory instrument containing (whether alone or with other provision) regulations under section 6(3)(g) may not be made unless a draft of the instrument has been laid before, and approved by a resolution of, the House of Commons.

9 Interpretation

In this Part—

"academic year" has the meaning given in section 2(6);

"international student" has the meaning given in section 2(6);

"the levy" means international student levy (see section 1(1));

"registered higher education provider" has the meaning given in section 2(6).

10 Commencement

(1) This Part has effect for the academic year beginning with 1 August 2028 and subsequent academic years.

(2) Section 2(3) does not apply for the purpose of charging the levy for the academic year beginning with 1 August 2028.