

# Robin Oliver Tax Policy Scholarship

<b>Code:</b>	1056
<b>Faculty:</b>	Law Business School
<b>Applicable study:</b>	Undergraduate and postgraduate study in Tax Law
<b>Closing date:</b>	29 August 2024
<b>Tenure:</b>	One year
<b>For:</b>	Assistance with study
<b>Number on offer:</b>	One
<b>Offer rate:</b>	Annually
<b>Value:</b>	\$5,000

## Description

The Scholarship was established in 2019 and is funded by the Tax Policy Charitable Trust, in recognition of Robin Oliver, a former Inland Revenue Deputy Commissioner and expert on the New Zealand tax system.

The intention of the Scholarship is to encourage and support a student to undertake study in the area of tax law at Waipapa Taumata Rau, University of Auckland.

## Selection process

- Application is made to the Scholarships Office
- A Selection Committee assesses the applications
- The Scholarship is awarded by the University of Auckland Council on the recommendation of the Selection Committee

## Regulations

1. The Scholarship will be known as the Robin Oliver Tax Policy Scholarship.
2. One Scholarship will be awarded annually, for a period of up to one year and will be of the value of up to \$5,000. Payments and tenure will be pro-rated for part-time students.
3. To be eligible for Scholarship consideration, an applicant must be i) a citizen or permanent resident of New Zealand, ii) intending to enrol in the third or fourth year of a Bachelor of Laws (LLB) or Bachelor of Laws (Honours) (LLB(Hons)), or Stage III of a Bachelor of Commerce (BCom) or a Bachelor of Commerce (Honours) (BCom(Hons)) majoring in Commercial Law; or a Master of Taxation Studies (MTaxS) or Master of Laws (LLM), in study related to tax law in the following year. A grade point average (GPA) or grade point equivalent (GPE) of 6.00 (5.50 for Māori and Pacific candidates) is required for Scholarship consideration.
4. The basis of selection will be academic merit, a 1,000 word essay briefly outlining a challenge facing New Zealand's tax system and a potential solution, and a personal statement outlining how the applicant meets the criteria for the Scholarship and the potential receiving the Scholarship could have on their studies. Consideration will be given to the applicant's plans for postgraduate study and career aspirations relating to the area of tax law (see Note I).

5. The Scholarship will be awarded by the University of Auckland Council on the recommendation of a Selection Committee comprising the Dean of the Faculty of Law (or nominee), one member of Academic Staff from the Faculty of Law nominated by the Dean of the Faculty of Law, and one representative of the Tax Policy Charitable Trust.
6. To be paid the Scholarship, the awardee must be enrolled in either the third or fourth year of an LLB or LLB(Hons), Stage III of a BCom, a BCom(Hons), a MTaxS or an LLM.
7. Payment will be made in one lump sum in Semester One, as soon as is practical after confirmation of the awardee's enrolment, that is, after the final date on which a student may add or delete courses without incurring a late enrolment fee. Payment will be pro-rated for part-time students.
8. The Scholarship may be held concurrently with any other scholarship, award or grant as long as the Regulations for that scholarship, award or grant permit and the University of Auckland Council is informed and approves. It is the responsibility of the awardee to declare to the Scholarships Office all other scholarships, awards and grant funding received and for which the awardee receives payment while also in payment for this Scholarship.
9. The University of Auckland Council, in consultation with the donor, has the power to terminate or suspend a Scholarship if it receives a report of unsatisfactory progress of a Scholar from the Associate Dean (International and Postgraduate) of the Faculty of Law.
10. The University of Auckland Council is not obliged to make an award if it is determined there is no candidate that meets the criteria and/or no candidate of sufficient merit.
11. The University of Auckland Council can amend or vary these Regulations, in consultation with the donor, provided that there is no departure from the main purpose of the Scholarship.
12. Applications close with the Scholarships Office on 29 August in the year preceding the award.
13. Notes [I] – [V] below are deemed to be Regulations.

## Notes

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- I. For the purposes of this Scholarship, academic merit for students enrolled in undergraduate study will be assessed as a Scholarships GPA/GPE obtained over the applicant's most recent two years of full-time graded study (or equivalent). Academic merit for students enrolled in a postgraduate programme will be assessed as the GPA/GPE calculated over the most recent qualifying programme (see Note II).*
- II. The most recent qualifying programme is defined as the most recently completed programme of study that qualifies the applicant for the postgraduate programme for which they are applying. Where the qualifying programme is a conjoint programme the GPA/GPE will be calculated over the relevant component of the conjoint programme. The maximum approved exchange or transfer credit that can be excluded from the GPA/GPE calculation for the qualifying programme is 60 points. Where a bridging programme, including a Transitional Certificate, Graduate Diploma or Certificate of Proficiency, is required to qualify the applicant for entry to the postgraduate programme for which they are applying or are currently enrolled, the qualifying programme is the bridging programme and the most recently completed prior programme.*
- III. Students holding this Scholarship may be required to participate in promotional activities, including profiles on the Tax Policy Charitable Trust website.*
- IV. Payments under the terms of this Scholarship remain tax-free as long as they are used directly for the payment of costs associated with an awardee's programme of study and/or to assist the awardee with living costs while studying. Failure to comply with this regulation will result in the termination of the Scholarship.*
- V. Awardees will be required to comply with the regulations for the Scholarship and must notify the Scholarships Office of any change in their enrolment or funding status. Waipapa Taumata Rau, University of Auckland may, in the event that it can be established that an awardee is not complying with these regulations, terminate the Scholarship and require repayment of the funds received.*