

A woman with long brown hair, wearing a blue cardigan over a light-colored top, is smiling and looking towards the camera. She is standing in front of a wooden door, with her right hand raised in a peace sign gesture. The background is slightly blurred, showing what appears to be an office or indoor setting.

Guide to Incorporating a Company in New Zealand

Registering (otherwise known as incorporating) a company in New Zealand is done online on the New Zealand Companies Office website.

It's not hard, we promise. You can do it yourself and save time and money.

This guide will help you through the process and includes a checklist to collect the information you'll need. Let's go!

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Introduction

There are four steps required to incorporate a company:

- 1) Set up a RealMe account & online services account with the Companies Office
 - 2) Reserve a company name
 - 3) Complete the incorporation process
 - 4) Fill out the consent forms
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1) Set up a RealMe account & online services account with the Companies Office

This is a 2-part process:

- 1 Set up a RealMe Account (if you don't already have one) by clicking the RealMe button (top right-hand corner of the [Companies Office](#) home page). A RealMe Account is managed by the NZ Government. It enables you to manage your company registration and do other things like login to your Inland Revenue account, renew your passport, or verify your identity online.
- 2 Login to your RealMe Account and choose your Online Services Account type. To incorporate a company you are a director or shareholder of you need an individual account. You can also authorise other people to act on behalf of the company. There are a few options to manage this process, which are further explained [here](#).

2) Reserve a company name

You need to reserve your proposed company name with the Companies Office before you can incorporate your company. The Companies Office will check to see if your proposed name is already in use or too similar to a name already in use. If so, your reservation may be rejected.

To avoid unnecessary delays, check your proposed name(s) at [ONECheck](#). A ONECheck search will tell you if your name is already in use as, or similar to, a company name, domain name, trade mark or social media username.

If a ONECheck search shows your company name is available:

- 1 Login to your RealMe Account on the Companies Office website
- 2 Select 'Reserve A Company Name [here](#)' – and answer the questions
- 3 Pay \$10 (plus GST) to the Companies Office. You will receive an email from the Companies Office notifying you if your name reservation has been approved. If it has, you can move on to the next step – Incorporating your Company.

3) Complete the incorporation process

Select 'Incorporate a Company' on the Companies Office website [here](#) to complete and submit your application. You will need the information set out in the checklist on the following page.

4) Fill out the consent forms

- 1 Once you have submitted your online application for incorporation, you will be sent an email with individual consent forms for each director and shareholder of your company. These forms are pre-filled with all the necessary information. If you prefer to prepare consent forms with the director and shareholder details beforehand, download blank forms [here](#) and [here](#). In the director consent form, directors certify they aren't disqualified from being appointed.
- 2 Each director and shareholder must sign and return their form to the Companies office within 20 working days, or all the information you've provided about your company registration (including shareholder and director details) will be deleted from the Companies Register and you will have to start the incorporation process again (including paying the fees). You'll need to collect the signed director and shareholder forms and upload them (using your RealMe Account) to the Companies Office. The consent forms can be signed electronically either by uploading a signed copy as a pdf on your phone (see [here](#)) or by using software that complies with the Companies Office standards (see further details [here](#) and [here](#)).
- 3 You will receive an email from the Companies Office accepting or rejecting the consent forms. If accepted, you'll also receive a Certificate of Incorporation confirming your company has been incorporated. If the consent forms are rejected you will be told why, generally this is due to poor image quality or the details on the form not matching those supplied in your application.

Once your company is incorporated, it will be listed on the New Zealand Companies Register which is maintained by the Companies Office. This means certain information about your company is available to the public. You can change your company details at any time through your Online Services Account.

If you want anyone else to have administration rights for your company at the Companies Office, you'll need to authorise them to act for the company (following the process set out in Step 1 above).



Checklist

	Question / Information	Hint	<input checked="" type="checkbox"/>
1	Set up Real Me Account/Online Companies Office Account		<input type="checkbox"/>
2	Check if your Company Name is already in use here and reserve company name		<input type="checkbox"/>
3	Company Incorporation Application:		<input type="checkbox"/>
3a	What is your proposed registered office address?	This is the official legal address for the company, where the company books and records are kept. It must be a physical address, not a PO Box, Private Bag or DX Service.	<input type="checkbox"/>
3b	What is your proposed address for service?	This is where legal documents are delivered – it must be a physical address, not a PO Box, Private Bag or DX Service.	<input type="checkbox"/>
3c	What is your proposed address for communications?	This is where communications from the Register of Companies will be sent.	<input type="checkbox"/>
3d	How many directors will your company have?	You must have at least 1 director. That 1 director must live in NZ or Australia. However, if they live in Australia they must also be a director of a company incorporated in Australia. You will be considered to live in NZ if you have lived in NZ for more than 183 days in a 12 month period.	<input type="checkbox"/>
3e	For each director you will need: <ul style="list-style-type: none"> full legal name date and place of birth (this information is not made publicly available) residential address of director (must be a physical street address, not a PO Box, Private Bag or DX service) Optional information you can add about your directors includes: <ul style="list-style-type: none"> email address, telephone, mobile and fax numbers. 	Sometimes the Companies Office requests additional information to confirm the identity of a proposed director, often where directors live overseas. The name on the identity supplied (e.g., passport, drivers licence, utility bill) must match the name in your application. If it doesn't, you may need to get another consent form signed with the amended name. A person cannot be a director if they are: <ul style="list-style-type: none"> under 18 years old an undischarged bankrupt subject to a property order under ss30 or 31 of the Protection of Personal and Property Rights Act 1988 prohibited from being a director, general partner or promoter under certain statutory provisions (Companies Act 1993, Limited Partnerships Act 2008, Financial Markets Conduct Act 2013) prohibited from being involved in managing a company or limited partnership under certain statutory provisions (including under AU law). 	<input type="checkbox"/>
3f	How many shareholders will your company have?	You must have at least 1 shareholder. A shareholder can be: <ul style="list-style-type: none"> an individual; a NZ company; another legal entity (such as an overseas registered company or a limited partnership) 	<input type="checkbox"/>
3g	How many shares will each shareholder have?		<input type="checkbox"/>

Checklist cont'd

	Question / Information	Hint	<input checked="" type="checkbox"/>
3h	<p>For each shareholder you'll need to provide:</p> <ul style="list-style-type: none"> for an individual – a full legal name, residential address and Inland Revenue (IRD) number if the shareholder is a NZ resident and you are registering your company for tax for NZ registered companies – a full company name and registration number for trustees – a full legal name and residential address for each trustee jointly holding shares (note trustees of a trust will hold shares jointly) for other entities – a full legal name, country of origin and registered address. 		<input type="checkbox"/>
3i	<p>What will be your annual return filing month?</p>	<p>Every company on the Companies Register must file an annual return. It's not a financial statement. It's just a yearly update and confirmation of the information about your company which is publicly available on the Companies Register. It's a good idea to have this match your intended financial year end/balance date, which is usually March, so all your key compliance is due at the same time.</p>	<input type="checkbox"/>
3j	<p>Do you want to register for income tax (i.e., get an IRD number) at the time of incorporation? If so you'll need:</p> <ul style="list-style-type: none"> the IRD numbers for each director and shareholder in the company a Business Industry Code (BIC) code. A BIC code is a 7 character code that classifies your business by the service it provides. You can find your BIC code here trading name of company if different from the actual company name address of premises (will default to registered office) postal address for tax purposes a contact phone number a contact person (this is the person responsible for your tax registration application – if you have an accountant and they have agreed to be your tax agent – put down their name, otherwise this is just the person incorporating the company) 	<p>All companies are separate legal entities from their shareholders, this means they must be registered to pay income tax with the Inland Revenue Department and have an IRD number.</p> <p>You don't have to do this when you incorporate the company - you can separately register with the IRD later. However, it is very useful to apply now for your IRD number and, if appropriate, register as an employer and for GST, given you'll have to do it anyway. The Companies Office process is quicker.</p>	<input type="checkbox"/>

Checklist cont'd

	Question / Information	Hint	<input checked="" type="checkbox"/>
3j	<p>Cont'd</p> <ul style="list-style-type: none"> to confirm whether you will offer fringe benefits to ordinary or shareholder employees. If you say yes, you'll need to provide further information on the type of fringe benefits. If unsure, we suggest saying no and getting your accountant to sort this out for you at a later date if you want to declare to the IRD that the company is non-active. 	<p>A fringe benefit is a non cash benefit provided to an employee or shareholder employee that is not salary or wages e.g., the use of a company car for private use. Fringe benefit tax is payable by the employer on the value of that benefit by the company on behalf of the employee.</p> <p>If your company is being incorporated to trade (sell), do not select 'I want to declare the company is non-active'. If your company is trading, it is active. This means the IRD will expect you to file an income tax return at the end of the financial year.</p>	<input checked="" type="checkbox"/>
3k	<p>Do you need to register as an employer with the IRD? You'll need to provide:</p> <ul style="list-style-type: none"> your contact details (if they are different from the contact person for the company) the date you'll start employing staff (can be up to 2 months from the incorporation date and will be the date you'll be registered as an employer from) how frequently you will pay your staff the first day of your proposed pay cycle names of people who will be completing your payroll returns (e.g., company owners, director, accountant, admin staff, payroll intermediary). 	<p>If your company will have employees from the outset you'll need to register as an employer with the IRD, so we recommend doing this at the time of incorporation. However, if you do not intend to have employees straight away then you can leave this until later. It is easy enough to register as an employer here.</p>	<input type="checkbox"/>
3l	<p>Do you need/want to register for GST? If yes, you'll be asked:</p> <ul style="list-style-type: none"> to confirm if any of your business is exempt from charging GST if you'll be importing goods into NZ or exporting goods to other counties if your turnover (expected sales) is likely to exceed \$60,000 over the next 12 months. 	<p>If you expect your annual turnover (i.e., your sales, not your expected profit) to be more than \$60k then you'll need to register for GST when you incorporate.</p> <p>If your expected sales are under \$60k you can still register for GST. You'll need to weigh up the time and administrative burden of completing GST returns against the financial benefits of being able to claim back GST refunds (known as input tax credits) on GST you have paid i.e., on items you've purchased for the business.</p> <p>An 'exempt supply' is a supply of donated goods and services, financial services, renting a residential dwelling, residential accommodation under a head lease, penalty interest or fine metals. Exempt supplies are not subject to GST.</p>	<input type="checkbox"/>

Checklist cont'd

	Question / Information	Hint	<input checked="" type="checkbox"/>
3l	<p>Cont'd</p> <ul style="list-style-type: none"> your accounting method. This means whether you want to file GST returns on a payments, invoice or hybrid basis how often you'll file your GST returns (monthly, 2 monthly or 6 monthly) the date your GST registration will begin (this can just be your incorporation date) name and address of contact person so the IRD can contact you (where you do not have a tax agent) your bank account details for the IRD to pay any GST refunds. 	<p>If you don't know your accounting method or how frequently you'll file GST returns, the Companies Office process will automatically default to 'payments' and 2 monthly.</p> <p>A payments accounting method means you'll pay GST to the IRD on supplies/sale you have made that have gone through your bank account during the 2 month reporting period, and claim input tax credits on purchases that have gone through your bank account in the 2 month period.</p> <p>An invoice accounting method means you'll pay GST and claim input tax credits based on the invoices dated during the relevant 2 month period. It is more standard to register on an invoice basis. Although a payments basis can be beneficial for businesses with slow payers, because otherwise you may have to pay GST before you have the cash in to do so.</p> <p>Large companies will file GST returns on a monthly basis. Either 6 months or 2 months is more suitable for SMEs. 2 months is sometimes more useful because it means you get any GST refunds more quickly – good for cashflow!</p>	<input type="checkbox"/>
3m	Do you have a tax agent?	If you have an accountant you can ask them to be your tax agent. If the accountant is a registered IRD tax agent, you are automatically granted an extension of time to file your income tax returns.	<input type="checkbox"/>
3n	Does your company have a constitution?	A constitution is a document that sets out the rights, powers and duties of your company, its board, directors and shareholders. You can incorporate a company without a constitution. This is because the Companies Act 1993 provides a set of rules, powers and duties as a default if your company doesn't have a constitution. However, if you wish to indemnify directors, take out director and indemnity insurance, buy-back shares (or take several other actions) you will need a constitution. We have two types of simple constitutions available to purchase – see onyourterms.co.nz/get-your-legals .	<input type="checkbox"/>
3o	Does your company have an ultimate holding company (UHC)? If so you'll need to provide its name, country of registration, registration number or code (if any) and registered address.	<p>If your company is controlled by an ultimate holding company (rather than an individual or trust) you have to say what type of company or entity the UHC is.</p> <p>Most SMEs will not be owned or controlled by a UHC. You'll know if you have one, otherwise say no to this question.</p>	<input type="checkbox"/>
4	Complete Shareholder and Director Consent Forms	These must be uploaded to the Companies Office within 20 working days of the date you have completed step 3.	<input type="checkbox"/>