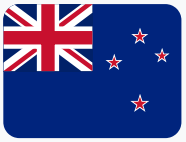
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# Company formation in New Zealand

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## Company formation in New Zealand



Flag




Coat of arms

| | |
|---|---|
| **Common form** | Limited company (Ltd) [1] |
| **Registry** | New Zealand Companies Office [1] |
| **Minimum capital** | None [1] |
| **Directors** | 1 director [1] |
| **Local director** | At least 1 director must live in New Zealand, or live in Australia and be a director of an Australian company [1] |
| **Corporate tax** | 28% [2] |
| **VAT / sales tax** | 15% GST [2] |
| **Typical timeline** | Often 1–2 days online [1] |
| **Tax treaties** | Domestic rates and treaty list [7] |
| **Currency** | New Zealand dollar (NZD) |

**In short:** To set up a company in New Zealand, most founders form a limited company, registered with the New Zealand Companies Office. [1] Minimum capital: none. Corporate tax: 28%. Registration: often 1–2 days online (as of November 2026).

A **limited company** in **New Zealand** is registered online with the **Companies Office**, often within a day or two. At least one director must live in New Zealand, or in Australia if they are also a director of an Australian company.

## Business structures

Most founders in New Zealand form a limited company, registered with the New Zealand Companies Office. [1] Other forms are listed below.

- **Limited company (Ltd)** – the usual choice
- **Sole trader** – no separate entity
- **Partnerships and limited partnerships** – registered for some purposes

## Requirements

Minimum share capital in New Zealand (2026): none. Directors required: 1 director. Local resident director: at least 1 director must live in New Zealand, or live in Australia and be a director of an Australian company. [1]

- A company name that is available, checked with the registry.
- Share capital: none.
- Directors: 1 director.
- Local residency: at least 1 director must live in New Zealand, or live in Australia and be a director of an Australian company.
- A registered office address in New Zealand.
- Articles of association; standard templates are often available.
- Beneficial owners reported to the beneficial ownership details are being added to the Companies Register.

## Registration process

Typical time to register a company in New Zealand (2026): often 1–2 days online. [1] The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.
3. File the registration with the New Zealand Companies Office.
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Inland Revenue (IRD).

## Taxation

The corporate tax rate in New Zealand in 2026 is 28%. [2] Standard VAT or sales tax: 15% GST. [2]

| Tax | Rate and notes |
|---|---|
| Corporate income tax | 28% |
| VAT / indirect tax | 15% GST |
| Withholding tax on dividends to non-resident companies | 30% |

## Ongoing compliance

**Annual compliance in New Zealand:** Companies file an annual return with the Companies Office, an income tax return with Inland Revenue, and GST returns if registered. [1]

## Double tax treaties

New Zealand has a network of double tax treaties. A double tax treaty decides which country may tax cross-border income and usually caps the withholding tax the paying country can charge.

### Domestic withholding tax on payments to non-resident companies

| Dividends | Interest | Royalties |
|---|---|---|
| 30% | 15% | 15% |

Reduced rates apply to fully imputed dividends and under treaties.

The reduced rate for each partner country is set by the treaty concerned; PwC's withholding tax summary for New Zealand lists them.

Domestic rates from the PwC Worldwide Tax Summaries withholding tax quick chart (November 2026). Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

## Frequently asked questions

**How long does it take to register a company in New Zealand?**

Typical registration time in New Zealand: often 1–2 days online (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

**What is the minimum share capital for a company in New Zealand?**

Minimum share capital in New Zealand: none (as of November 2026).

**What is the corporate tax rate in New Zealand in 2026?**

The corporate tax rate in New Zealand in 2026 is 28%. See the Taxation section for reduced rates and other taxes.

**Can a foreigner own 100% of a company in New Zealand?**

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in New Zealand: at least 1 director must live in New Zealand, or live in Australia and be a director of an Australian company.

**What withholding tax applies to dividends paid from New Zealand?**

New Zealand withholds 30% on dividends paid to non-resident companies under domestic law, often reduced by a tax treaty. See the Double tax treaties section.

## Official registries and resources

- New Zealand Companies Office
- Inland Revenue (IRD)

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

## See also

- Comparison of company formation by country
- Company formation in Singapore
- Company formation in Hong Kong
- Company formation in Japan
- Company formation in India
- All countries

## References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.


1. Official New Zealand Companies Office . Government of New Zealand. Accessed November 2026.
2. Official Inland Revenue (IRD) . Government of New Zealand. Accessed November 2026.
3. New Zealand: Corporate – Taxes on corporate income (reviewed 06 July 2026) . PwC Worldwide Tax Summaries. Accessed November 2026.
4. Quick charts: Corporate income tax (CIT) rates . PwC Worldwide Tax Summaries. Accessed November 2026.
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7. New Zealand: Corporate – Withholding taxes . PwC Worldwide Tax Summaries. Accessed November 2026.


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