

Each category is divided into a number of subclassifications, each involving complex regulations. It is recommended to seek advice from a reputable legal firm before undertaking negotiations to establish a business in New Zealand.

Taxation

A new Canada-New Zealand agreement to avoid double taxation came into force in 1981. New Zealand residents are subject to tax on income derived from any country, but they receive credit for foreign tax paid. Non-residents are also subject to tax on income derived from New Zealand sources. As in Canada, taxes are levied on corporations and individuals. For more information, contact the Inland Revenue Department, which administers the following acts:

- Income Tax Act (1976)
- Estate and Gift Duties Act (1968)
- Stamp and Cheque Duties Act (1971)