



Companies Regulations 2019

Sir Tom J. Marsters, KBE

Queen's Representative

Order in Executive Council

At Avarua, Rarotonga this 3rd day of December 2019

Present:

His Excellency the Queen's Representative in Executive Council

Pursuant to section 405 of the Companies Act 2017, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following regulations—

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Regulations

1 Title

These regulations are the Companies Regulations 2019.

2 Commencement

These regulations come into force on 10 December 2019.

3 Interpretation

(1) In these regulations, unless the context otherwise requires—

Act means the Companies Act 2017

Ministry means the Ministry of Justice

online means—

(a) in relation to a registry, an electronic registry accessed via the Internet:

(b) in relation to filing a document or notice, filing the document or notice via the online registry:

(c) in relation to the publication of a form, publication of the form via the online registry

online registry means the online registry established by the Ministry for the purposes of the Act.

(2) Any term or expression that is defined in the Act and used, but not defined, in these regulations has the same meaning as in the Act.

Part 1

Filing and payment

4 Filing

(1) The filing of a notice or other document under the Act or these regulations must be made online.

(2) The Registrar must not accept for registration or otherwise a notice or document in physical form and the purported filing of a notice or document in physical form has no legal effect.

(3) Subclause (2) does not apply in the case of service on the Registrar of a court order.

5 Forms

(1) Except for the forms prescribed under subclause (3), the forms for use under the Act are the forms approved by the Registrar for online publication and comprise the data field contained in the online registry for the form in question.

(2) The Registrar must not approve a physical form for the filing of a notice or document.

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- (3) The forms set out in Schedule 1 are the forms prescribed for the following documents:
- (a) director consent (section 76):
 - (b) amalgamation proposal (Schedule 6):
 - (c) claim by an unsecured creditor against a company in liquidation (Schedule 9, clause 6(1)):
 - (d) valuation of security and claim of a secured creditor that claims as an unsecured creditor for the balance due (Schedule 7, clause 15(2)).

6 Fees generally

For the purposes of the Act, a fee is payable in the circumstances and in the amounts set out in the third column of Schedule 2.

7 Penalties or late filing fees

For the purposes of the Act, a penalty or late filing fee is payable in the circumstances and in the amounts set out in the fourth column of Schedule 2.

8 Payment of fees, penalties and late filing fees

- (1) Fees, penalties and late filing fees prescribed by these regulations must be paid at the time when the transaction in question occurs.
- (2) Fees, penalties and late filing fees must be paid—
 - (a) online; or
 - (b) by debit to a client account that is in credit for not less than the amount of the fee or late filing fee.

9 Client accounts

- (1) On the application of an authorised user, the Ministry may at its discretion establish a client account in the name of an approved client for the purpose of the filing of notices and documents and the payment of fees, penalties and late filing fees by the user.
- (2) The application must be—
 - (a) in the format approved by the Ministry; and
 - (b) accompanied by proof to the satisfaction of the Ministry of the identity of the client.
- (3) The payment of fees, penalties, and late filing fees and deposit of funds to a client account may be made by any means approved by the Ministry from time to time.
- (4) The Ministry must—
 - (a) generate a statement each month for each client account showing the debits to the account; and
 - (b) ensure that a client account is not accessible by any other client.

10 Fees, penalties and late filing fees inclusive of VAT

The fees, penalties and late filing fees prescribed by these regulations are inclusive of value added tax under the Value Added Tax Act 1997.

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11 Waiver of fee, penalty or late filing fee

- (1) The Registrar, in his or her discretion, may by written notice to the person liable to pay a fee, a penalty or a late filing fee prescribed by these regulations, waive the whole or part of it on a ground set out in subclause (2).
- (2) The Registrar may waive a fee, a penalty or a late filing fee if he or she considers that to require payment of the whole or part of it—
 - (a) is likely to cause undue and serious hardship to the person liable to pay it; or
 - (b) is out of proportion to the default in question; or
 - (c) is likely to cause detriment to the creditors of the company in question.

Part 2 Miscellaneous

12 Minimum debt for statutory demand

The minimum amount of a debt for the purposes of a statutory demand is \$500 (section 208(2)(a)).

13 Liquidator's remuneration

For the purposes of section 248, a liquidator appointed by the Court is entitled to charge remuneration at the following rates (section 248(2)(b))—

- (a) An amount of \$2,000; or
- (b) A fee calculated on an hourly rate in accordance with the following:
 - (i) For work undertaken by the liquidator, \$200 per hour or part of an hour;
 - (ii) For work undertaken by an accountant or solicitor employed by the liquidator, \$200 per hour or part of an hour;
 - (iii) For work undertaken by any other employee of the liquidator, \$150 per hour or part of an hour.
- (c) The amount specified in subclause (a) and the hourly rates specified in subclause (b) are inclusive of value added tax under the Value Added Tax Act 1997.

14 Rate of interest on claims

The prescribed rate for the purposes of clause 29(2)(a) of Schedule 9 is the rate at which interest is payable on money due under a judgment of the Court.

Companies Regulations 2019**Schedule 1
Prescribed forms****Form 1—Director consent****Companies Office, Ministry of Justice****Director consent**

Sections 76 and Schedule 6, clause 4, Companies Act 2017

Note

Under Section 76 this form is not required to be sent to the Ministry of Justice, Company Registration Division, but must be held in the company's records and be produced if requested by the Registrar.

In the event of an amalgamation, under Schedule 6, clause 4, this form must be submitted to the Registrar together with the amalgamation proposal.

Name of company

--

1. General instructions**A. Section 76 of the Companies Act provides:**

- (1) A person must not be appointed a director of a company unless he or she has consented in writing to be a director.
- (2) The company must, if required to do so by the Registrar, produce any consent specified in subsection (1).

Section 144(1)(c)(ii) of the Companies Act also provides that the company must keep "a consent in the prescribed form by each past and current director within the last 7 years to act as a director of the company."

B. Schedule 6, clause 4 of the Companies Act provides:

For amalgamation, the following documents must be delivered to the Registrar for registration:

- (c) a consent to be a director of the amalgamated company that is—
 - (i) in the prescribed form; and
 - (ii) signed by each person named in the amalgamation proposal as a director of the amalgamated company.

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2. Director details

Full name (required in English)

Nationality

Other nationalities, if applicable

Gender

☐

Male

☐

Female

Date of birth

Date of appointment as director

dd

mm

yyyy

Residential address for this director

Street number and street name

Unit, level, etc. (if applicable)

Village and district (or city, township, etc., if overseas)

Island (or state/region if overseas)

Country

Postcode

3. Consent

I consent to act as a director of the above name company and certify that I am not disqualified from being appointed or holding office as a director of a company.

Signature: _____

dd

mm

yyyy

Form 2—Amalgamation proposal**Companies Office, Ministry of Justice****Amalgamation proposal***Schedule 6, Companies Act 2017***Note**

If there is insufficient space on the form to supply the information required, attach a separate sheet containing the information set out in the prescribed format. The information on this form must be either typewritten or printed legibly.

This amalgamation proposal must be submitted to the Registrar. The Registrar will review the proposal and contact the applicant if any further information is required.

1. Names and registration numbers of Cook Islands companies participating in amalgamation**Name of company****Registration number****Name of company****Registration number**

***Note** | If there are more than two companies participating in the amalgamation please attach a separate sheet containing the information set out in the prescribed format for all such companies. All names should be in BLOCK letter format.*

2. Names and registration numbers of overseas companies registered in the Cook Islands companies participating in amalgamation**Name of overseas company****Cook Islands Registration number****Name of overseas company****Cook Islands Registration number**

***Note** | If there are more than two overseas companies registered in the Cook Islands participating in the amalgamation please attach a separate sheet containing the information set out in the prescribed format for all such companies. All names should be in BLOCK letter format.*

3. Name and registration number of overseas companies not registered in the Cook Islands participating in the amalgamation

Name of company

Registration number

Jurisdiction of incorporation

Note / If there is more than one overseas company not registered in the Cook Islands participating in the amalgamation please attach a separate sheet containing the information set out in the prescribed format for all such companies. All names should be in BLOCK letter format.

4. Name of amalgamated company

A. Complete this section A if the resulting amalgamated company is already registered in the Cook Islands

Name of company

Registration number

B. Complete this section B if the resulting amalgamated company will be a newly-created Cook Islands company

Proposed name of company

C. Complete this section C if the resulting amalgamated company is an overseas company not registered in the Cook Islands

Name of company

Registration number

Jurisdiction of incorporation

D. Complete this section D if the amalgamated company will be a newly-created overseas company

Proposed name of company

Jurisdiction of incorporation

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5. Date amalgamation is to be effective

Note: if applicable, insert the effective date upon which the amalgamation is to become effective under the amalgamation proposal. The date must be the date this form is submitted to the Registrar or a later date.

6. Upon completion of the amalgamation the company will be a foreign enterprise:

Yes ☐ No ☐

A "foreign enterprise" means a company incorporated in the Cook Islands in which an overseas corporation or other foreign person (or combination of them) owns or controls, directly or indirectly, an ownership interest of more than 33.3 per cent. If this is the case, then the company must also register with the Cook Islands Development Investment Board.

7. Name, address and other information for each director

By signing this application, the applicant(s) affirms that the persons named on the following pages will be the initial directors of the amalgamated company. This amalgamation proposal must be accompanied by written consents of each named director if the amalgamated company is a Cook Islands company.

Instructions:

- 1) If the amalgamated company is a Cook Islands company, at least one director must either: i) live in the Cook Islands; or
ii) live in New Zealand and be a director of a New Zealand company.*
- 2) Only natural persons at least 18 years of age may be a director. A person who is an undischarged bankrupt in any jurisdiction may not be a director.*
- 3) If there are additional directors please submit additional pages with this proposal that contains the required information.*
- 4) If the amalgamated company is a Cook Islands company the company must present evidence of each director's written consent with this amalgamation proposal.*

A. Information for director who is a Cook Islands resident

Full name (required in English)

Nationality

Other nationalities, if applicable

Gender

☐

Male

☐

Female

Date of birth

Residential address for this director

Street number and street name

Village/district

Island

Email address (optional, but an email is required to be able to submit online filings in the future)

Is the postal address the same as the residential address? Yes ☐ No ☐**Postal address for this director if different from the residential address**

Street number and street name

Village/district

Island

B. Information for director who is not a Cook Islands resident

Full name (required in English)

Nationality

Other nationalities, if applicable

Gender

☐

Male

☐

Female

Date of birth

Residential address for this director

Street number and street name

Unit, level, etc. (if applicable)

City, Township, etc.

Island/State/Region

Country

Postcode

Email address (optional, but an email is required to be able to submit online filings in the future)

Is the postal address the same as the residential address?

Yes ☐ No ☐**Postal address for this director if different from the residential address**

Street number and street name

Unit, level, etc. (if applicable)

City, Township, etc.

Island/State/Region

Country

Postcode

***The information required above for directors must be provided
on a separate sheet for all directors of the amalgamated company.***

8. Shareholders**If the resulting amalgamated company is a Cook Islands company, complete this Section 8.**

The following persons are the shareholders of the amalgamated company. The applicant attests that the person(s) shown as shareholder(s) has consented to act in this capacity.

Instructions for completing shareholder information

*If there is insufficient space please attach a separate sheet containing the
information set out in the prescribed format.*

1. Number of shareholders

A Cook Islands company may have any number of shareholders, though it must have at least 1.

2. Identification of shareholders

- a) If the shareholder is a natural person, provide their full legal name, nationality and address.
- b) If the shareholder is another entity registered in the Cook Islands (such as another company or registered overseas company), provide the entity name and registration number used in the Cook Islands.
- c) If the shareholder is an entity that is not registered in the Cook Islands (such as a non-registered overseas company), provide the entity name, registration number (if any), jurisdiction and address.

3. Issuance of shares

- a) Shares in a Cook Islands company must not have a nominal or par value.
- b) A Cook Islands company may not issue a bearer share and any such share issued is a nullity.
- c) A Cook Islands company must, immediately after the registration of a newly-created amalgamated company, issue to any person named in this Proposal as a shareholder the number of shares specified in the application as being the number of shares to be issued to that person or those persons.

By signing this application, the applicant(s) affirms that the persons named on the following pages are or will be the shareholders of the amalgamated company.

A. Shareholders who are natural persons**i) First shareholder who is a natural person**

Full name (required in English)

Nationality

Other nationalities, if applicable

Gender

☐

Male

☐

Female

Date of birth

 /

Address (required in English)

Street number and street name

Unit, level, etc. (if applicable)

Village, District, City, Township, etc.

Island/State/Region

Country

Postcode

Email address (optional)

Number of shares

Class of shares

B. Shareholders that are corporate entities registered in the Cook Islands

Name of registered corporate entity

Registration number in the Cook Islands

Number of shares

Class of shares

C. Shareholders that are corporate entities not registered in the Cook Islands

Name of company (in English letters)

Registration number (if applicable)

Jurisdiction of incorporation

Address in home jurisdiction (in English letters)

Street number and street name

Unit, level, etc. (if applicable)

Quarter/City/Township

State/Region

Country

Postcode

Number of shares

Class of shares

The information required above for shareholders must be provided on a separate sheet for all shareholders of the amalgamated company.

D. Total number of shares issued:

Total number of shares issued:

Is there more than one class of shares for this company?

☐

Yes

☐

No

If yes, attach a separate sheet that sets out the particulars of the different classes of shares.

9. Registered office for amalgamated company in the Cook Islands (if the amalgamated company is a Cook Islands company or an overseas company registered in the Cook Islands)

Street number and street name

Village/district

Island

10. Address of principal place of business

Street number and street name

Village/district

Island

11. Constitution if the amalgamated company is or will be a Cook Islands company

If the resulting amalgamated company is a Cook Islands company, complete this Section 11.

This Amalgamation Proposal must be accompanied by a copy of the constitution to the extent that the amalgamated company elects not to use, or elects to modify, the default constitution prescribed for the company under Schedule 2, 3, or 4 of the Companies Act 2017.

The company has –

☐

Adopted the default constitution; or

☐

Adopted its own constitution (or modified the default constitution) as shown on the document attached to and incorporated into this Amalgamation Proposal.

12. Primary business activity

The following is the principal activity of the amalgamated company.

- | | | | |
|--|--|---|---|
| <input type="checkbox"/> Accommodation | <input type="checkbox"/> Agriculture services | <input type="checkbox"/> Construction | <input type="checkbox"/> Deep sea mining |
| <input type="checkbox"/> Ecotourism | <input type="checkbox"/> Education and training services | <input type="checkbox"/> Environmental services | <input type="checkbox"/> Financial services |
| <input type="checkbox"/> Fishing and Marine services | <input type="checkbox"/> Government services | <input type="checkbox"/> IT and related services | <input type="checkbox"/> Marketing & sales |
| <input type="checkbox"/> Night club/bar | <input type="checkbox"/> Offshore financial institutions | <input type="checkbox"/> Other | <input type="checkbox"/> Pearl Farming |
| <input type="checkbox"/> Professional services | <input type="checkbox"/> Real estate management | <input type="checkbox"/> Real Estate sales | <input type="checkbox"/> Restaurant |
| <input type="checkbox"/> Sea & Air transport | <input type="checkbox"/> Sports/gym | <input type="checkbox"/> Telecommunication services | <input type="checkbox"/> Tours or transfers |
| <input type="checkbox"/> Transport (taxi, bus) | <input type="checkbox"/> Transport rentals | <input type="checkbox"/> Transport sales | <input type="checkbox"/> Wellness/spa |
| <input type="checkbox"/> Wholesale & Retail | | | |

13. Signature and declaration

I certify that the above companies seek amalgamation and that the information in this form is true and correct, and the copy of every document submitted with this form is a true and correct copy of the original document.

Signed by proposed director or authorised person

Name:

(Please print in BLOCK letters)

Signature:

Designation: ☐ Director or ☐ Authorised person

Date:

Contact telephone number

Contact email

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Form 3—Claim by unsecured creditor

Companies Office, Ministry of Justice

Claim by unsecured creditor

*Schedule 9, clause 6(1), Companies Act 2017***Note**

This form is to be submitted to the liquidator. It is not to be submitted to the Registrar. Where a secured creditor values a security and claims as an unsecured creditor for the balance, if any, this form must be used.

The information on this form must be either typewritten or printed legibly in BLOCK letters.

1. Name of debtor company (in liquidation)

Name of company

Company registration number

2. Name of unsecured creditor

Provide the full name and contact details of the unsecured creditor. If the unsecured creditor is a registered entity provide the registration number and jurisdiction of incorporation.

Full legal name:

Registration number, if applicable:

Jurisdiction of incorporation, if applicable:

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3. Full particulars of claim

The company named in Item 1 (the “company”) owes the person named in Item 2 (the “unsecured creditor”) the amount described in this Item 3. *Attach a separate sheet to this form which indicates the status of the claim as at the commencement of liquidation and—*

- a) Contains full details of the claim expressed in Cook Islands currency; and
- b) Identifies any documents that evidence or substantiate the claim.

Note: the liquidator may require the production of documents that evidence or substantiate a claim.

4. Declaration and signature of creditor

Note: this demand must be signed by the creditor. Where the creditor is a company it must be signed by a director. Where the creditor is another registered entity it must be signed by an appropriate authorised person.

If is an offence under Section 400 of the *Companies Act 2017* to make a claim which is false or misleading.

I certify that the information in this form is true and does not omit any material particulars.

Name of creditor:

Signature:

Date:

/ /

Note: the liquidator must, as soon as practicable, either admit or reject a claim in whole or in part. If a liquidator rejects a claim, whether in whole or in part, he or she must without delay give the creditor written notice of the rejection.

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Form 4—Valuation by secured creditor

Companies Office, Ministry of Justice

Valuation and claim by secured creditor

*Schedule 9, clause 15, Companies Act 2017***1. Name of debtor company (in liquidation)**

Name of company

Company registration number

2. Name of secured creditor

Provide the full name and contact details of the secured creditor. If the secured creditor is a registered entity also provide the registration number and jurisdiction of incorporation.

Full legal name:

Registration number, if applicable:

Jurisdiction of incorporation, if applicable:

3. Full particulars of claim

The company named in Item 1 (the “company”) owes the person named in Item 2 (the “creditor”) the amount described in this Item 3. *Attach a separate sheet to this form which indicates the status of the claim as at the commencement of liquidation and—*

- a) Contains full details of the valuation and any claim;
- b) Contains full details of the charge or security interest, including the date on which it was created; and
- c) Identifies any documents that evidence or substantiate the claim.

Note: the liquidator may require the production of documents that evidence or substantiate a claim

4. Details of security

A. Registration number of the charge under *Companies Act 1955* or the filing number of the Notice under the *Personal Property Securities Act 2017* (if applicable):

- ☐ The registration number above relates to a Company charge under the Companies Act 1955.
- ☐ The registration number above relates to a Finance Notice under the Personal Property Securities Act 2017.

B. Description of charge**C. Date of creation of charge****D. Description and location of property charged**

5. Details of valuation

A. Valuation of security (in Cook Islands currency)

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B. Details of valuation (substantiation of valuation)

--

6. Substantiation of claim

Provide details of any documents that substantiate the claim and the charge (if not already supplied above)

--

Note: the liquidator may require the production of documents that evidence substantiate the claim

The creditor has valued the property subject to the charge and may claim in the liquidation as an unsecured creditor for the balance due, if any.

7. Declaration and signature of creditor

Note: this demand must be signed by the creditor. Where the creditor is a company it must be signed by a director. Where the creditor is another registered entity it must be signed by an appropriate authorized person.

If is an offence under Section 400 of the *Companies Act 2017* to make a claim which is false or misleading.

I certify that the information in this form is true and does not omit any material particulars.

Name of creditor:

Signature: _____

Date:

Note: Schedule 9, clause 16 provides:

- (1) If a secured creditor makes a claim under clause 15, the liquidator must—
 - (a) accept the valuation and claim; or
 - (b) reject the valuation and claim, in whole or in part.
- (2) If the valuation and claim are rejected, in whole or in part, the creditor may make a revised valuation and claim within 10 working days after receiving notice of the rejection.
- (3) The liquidator may re-consider the rejection of a valuation and claim, in whole or in part, and revoke or amend that decision.
- (4) If the liquidator ultimately accepts a valuation and claim, the liquidator may, unless the secured creditor has realised the property, at any time redeem the security on payment of the assessed value.

Schedule 2
Fees and late filing fees

Transaction	Provision in Act	Fee NZD	Penalty or late filing fee, as applicable
Application for incorporation of Cook Islands company	7	75	N/A
Application to change the name of Cook Islands company	12	50	N/A
Registrar's direction to change name of company	13	None	\$100 if application to change name is filed more than 20 working days after service of Registrar's direction, and an additional \$100 for every 30 days after the initial late filing fee accrues, not to exceed \$400 in total
Notice of change in constitution	16	None	\$100 if filed more than 10 working days after date of change, and an additional \$100 for every 30 days after the initial late filing fee accrues, not to exceed \$400 in total
Notice of issue of shares	24	None	\$100 if filed more than 10 working days after date of issue of shares, and an additional \$100 for every 30 days after the initial late filing fee accrues, not to exceed \$400 in total
Notice of company's acquisition of its own shares	34	None	\$100 if filed more than 10 working days after date of acquisition of shares, and an additional \$100 for every 30 days after the initial late filing fee accrues, not to exceed \$400 in total
Notice of redemption of redeemable shares	43	None	\$100 if filed more than 10 working days after date of redemption of

Transaction	Provision in Act	Fee NZD	Penalty or late filing fee, as applicable
			shares, and an additional \$100 for every 30 days after the initial late filing fee accrues, not to exceed \$400 in total
Notice of transfer of shares	55	None	\$100 if filed more than 10 working days after date of transfer of shares, and an additional \$100 for every 30 days after the initial late filing fee accrues, not to exceed \$400 in total
Director consent	76	None	\$1,000 if produced more than 10 working days after date Registrar requires production
Notice of change of in directors, change in name of director, or change of director details	82	None	Late filing fee of \$100 if filed more than 20 working days after appointment or resignation of a director, or if filed more than 20 working days after the company first becoming aware of death of director or change in name or residential or postal address of director, and an additional \$100 for every 30 days after the initial late filing fee accrues, not to exceed \$400 in total
Notice of Court order disqualifying director	106	None	
Notice of Court order altering constitution	125	None	\$500 if filed more than 10 working days after Court makes order, and an additional \$500 for every 30 days after the initial late filing fee accrues, not to exceed \$2,000 in total
Notice of change of registered office or postal address	143	None	

Transaction	Provision in Act	Fee NZD	Penalty or late filing fee, as applicable
Location of company records away from registered office	145(2)	None	\$100 if filed more than 10 working days after date records are first kept at place that is not company's registered office, and an additional \$100 for every 30 days after the initial late filing fee accrues, not to exceed \$400 in total
Change in location of company records	145(3)	None	\$100 if filed more than 10 working days after the date the company changes place where records are kept, and an additional \$100 for every 30 days after the initial late filing fee accrues, not to exceed \$400 in total
Annual return	153(1)	50	\$200 if filed more than one month after the due date
Notice of resignation or removal of auditor appointed by Registrar	165(2)	None	\$100 if filed more than 10 working days after auditor's resignation or removal, and an additional \$100 for every 30 days after the initial late filing fee accrues, not to exceed \$400 in total
Notice of Court order for amalgamation, etc	187(1)	None	\$500 if filed more than 10 working days after order is made, and an additional \$500 for every 30 days after the initial late filing fee accrues, not to exceed \$2,000 in total
Notice of meeting to consider compromise	192(1)	None	\$1,000 if filed less than 5 working days before meeting is to occur
Notice of result of voting regarding proposed compromise	193(3)(b)	None	\$500 if filed more than 10 working days after vote on proposed compromise, and an additional \$500 for every

Transaction	Provision in Act	Fee NZD	Penalty or late filing fee, as applicable
			30 days after the initial late filing fee accrues, not to exceed \$2,000 in total
Notice of appointment of liquidator	214(2)	None	\$1,000 if filed more than 10 working days after appointment of liquidator
Liquidator's first report to creditors	219(1)(b)	None	\$500 if filed more than 10 working days after completion of first report, and an additional \$500 for every 30 days after the initial late filing fee accrues, not to exceed \$2,000 in total
Copy of directors' resolution concerning liquidation	222	None	
Liquidators six-monthly report(s)	224	None	
Notice of liquidator's intent to dispense with reporting	225	None	
Liquidator's final report and accounts	234	None	
Notice of Court order terminating liquidation	237(1)	None	\$500 if filed more than 10 working days after court order, and an additional \$500 for every 30 days after the initial late filing fee accrues, not to exceed \$2,000 in total
Completion of liquidation	238	None	
Court order for liquidation of overseas company	240	None	\$1,000 if filed more than 10 working days after date of court order
Notice of vacation of office of liquidator	243(2)	None	\$500 if filed more than 10 working days after vacancy occurs, and an additional \$500 for every 30 days after the initial late filing fee accrues, not to exceed \$2,000 in total
Notice of appointment of	244(b)	None	\$500 if filed more than

Transaction	Provision in Act	Fee NZD	Penalty or late filing fee, as applicable
successor liquidator			10 working days after appointment, and an additional \$500 for every 30 days after the initial late filing fee accrues, not to exceed \$2,000 in total
Notice of appointment of successor liquidator by Court	246(4)	None	\$500 if filed more than 10 working days after the appointment or of becoming aware of the appointment, and an additional \$500 for every 30 days after the initial late filing fee accrues, not to exceed \$2,000 in total
Prohibition order concerning liquidator	276	None	\$500 if filed more than 10 working days after the issuance of the prohibition order, and an additional \$500 for every 30 days after the initial late filing fee accrues, not to exceed \$2,000 in total
Notice of appointment of receiver with public notice	301	None	\$1,000 if filed more than 5 working days after the appointment
Notice of resignation or disqualification of receiver	305	None	\$500 if filed more than 5 working days after the vacancy, and an additional \$500 for every 30 days after the initial late filing fee accrues, not to exceed \$2,000 in total
Copy of receiver's report	314	None	\$500 if filed more than 5 working days after preparation of the report and an additional \$500 for every 30 days after the initial late filing fee accrues, not to exceed \$2,000 in total
Prohibition order concerning receiver	332	None	\$500 if filed more than 10 working days after the issuance of the

Transaction	Provision in Act	Fee NZD	Penalty or late filing fee, as applicable
			prohibition order, and an additional \$500 for every 30 days after the initial late filing fee accrues, not to exceed \$2,000 in total
Request for removal from Cook Islands register	339	None	None
Application to restore company to the Cook Islands register	350	250	
Court order to restore company to Cooks Islands register	351	250	
Notice of change of name of overseas company	356	100	\$200 if filed more than 10 working days after the name change, and an additional \$200 for every 30 days after the initial late filing fee accrues, not to exceed \$800 in total
Application for registration as overseas company	360	500	None
Annual return for overseas company	361	300	\$500 if filed more than one month after due
Application to restore overseas company to the Cook Islands register	363	500	None
Notice of change of director or change of director details for overseas company	364	None	Late filing fee of \$200 if a notice is filed more than 20 working days after appointment or resignation of a director, or if a notice is filed more than 20 working days after the company first becoming aware of the death of a director or a change in the name or residential or postal address of a director, and an additional \$200 for every 30 days after the initial late filing fee accrues, not to exceed

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Transaction	Provision in Act	Fee NZD	Penalty or late filing fee, as applicable
			\$800 in total
Notice by overseas company of ceasing to carry on business in the Cook Islands	365	50	None
Information required by the Registrar	379	None	\$500 if information is provided more than 10 working days after date of Registrar's notice
Application for re-registration of Cook Islands Company	407	None	
Application for re-registration of overseas company	409	None	
Registration of amalgamation proposal	Schedule 6, clause 4	200	
Inspection of basic details of a company held in the online register	376	None	
Inspection of documents filed by a company in the online register	376	5 for 24-hour access to view the contents of filed documents held in the registry	
Certificate of Good Standing, short form	377	15	
Certificate of Good Standing, Long form	377	25	
Certificate of Historical Extract	377	25	

JJ Harold Browne
Clerk of the Executive Council

These regulations are administered by the Ministry of Justice.
These regulations were made on the _____ day of _____ 2019.