

Sir Tom J. Marsters, KBE

Order in Executive Council

At Avarua, Rarotonga this 3 d day of Present:

## His Excellency the Queen's Representative in Executive Council

Pursuant to section 39 of the Incorporated Societies Act 1994 and section 20 of the Incorporated Societies Amendment Act 2017, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following regulations—

#### **Contents** 1 Title 1 2 Commencement 2 3 2 Interpretation 4 Filing 2 5 Forms 2 2 6 Transitional provision for updating online register 7 Fees generally 2 8 Late filing fees 2 9 Payment of fees and late filing fees 3 10 Client accounts 3 11 Fees and late filing fees inclusive of VAT 3 12 Fees regulations repealed Schedule Fees

Regulations

Title
These regulations are the Incorporated Societies Regulations 2019.

### 2 Commencement

These regulations come into force on 10 December 2019.

### 3 Interpretation

(1) In these regulations,

Act means the Incorporated Societies Act 1994

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.

#### 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

The forms for use under the Act are the forms approved by the Registrar for online publication.

### 6 Transitional provision for updating online register

- (1) Each existing incorporated society must file a transitional updating notice that updates the information initially migrated into the online registry.
- (2) The transitional updating notice must be completed prior to the filing of any other notice or document required under the Act or these regulations.
- (3) There shall be no fee charged for the transitional updating notice filed pursuant to this clause.

### 7 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 the Schedule.

### 8 Late filing fees

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

### 9 Payment of fees and late filing fees

- (1) Fees and late filing fees prescribed by these regulations must be paid at the time when the transaction in question occurs.
- (2) Fees 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.

#### 10 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 payment of 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 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.

### 11 Fees and late filing fees inclusive of VAT

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

### 12 Fees regulations repealed

The Incorporated Societies (Fees) Regulations 2005 are repealed.

[r 6]

# Schedule Fees

Transaction	Provision	Fee NZD	late filing fee
	in Act		
Transitional updating notice	20,	None	
	Incorporated		
	Societies		*
	Amendment		
	Act 2017		
Application for incorporation	8	50	
of Cook Islands incorporated			
society			
Notice of change of registered	20A	20	
office or postal address			
Notice of change of		None	
committee members, change			
in name of committee			
member, or change of			
committee member details			
Notice of change of officers,		None	
change in name of officer, or			
change of officer details			
Notice of alteration of rules	23	25	
Notice of details of current	24	None	\$500 if details of current
members if requested by the			members are filed more
Registrar			than 20 working days
			after the Registrar's
			request
Annual notice of financial	25	50	\$200 if filed more than
position			one month after due date
Notice of appointment of	26	None	
liquidator			
Liquidator's first report to	26	None	
creditors			
Copy of committee members'	26	None	
resolution concerning			
liquidation			
Liquidators six-monthly	26	None	
report(s)			
Notice of liquidator's intent to	26	None	
dispense with reporting	Transcriptor	The second secon	
Liquidator's final report and	26	None	
accounts	171	181158	
Notice of Court order	26	None	

Transaction	Provision in Act	Fee NZD	late filing fee
terminating liquidation			
Notice of vacation of office of liquidator	26	None	
Notice of appointment of successor liquidator	26	None	
Notice of appointment of successor liquidator by Court	26	None	
Application for revocation of dissolution for failure to file annual notice of financial position	30B	200	
Application for revocation of dissolution on other grounds	30C	200	
Inspection of basic details of an incorporated society held in the register	36E	None	
Inspection of documents filed by an incorporated society in the register	36F	5 for 24- hour access to view the contents of filed documents held in the registry	
Certificate of Good Standing, short form	36F	15	
Certificate of Good Standing, Long form	36F	25	
Certificate of Historical Extract	36F	25	

Clerk of the Executive Council

These regulations are admin	istered by	the Minis	try of Justi	ce.
These regulations were made on the	0300	day of	Decem	m 2019