Questions START

# Caleb: Why ask for first/last name separately? “What is your name?” sounds better to me

firstName: What is your first name

New Zealand Government <https://www.govt.nz/>

Companies Office <https://www.companiesoffice.govt.nz/>

Parliamentary Counsel Office for Legislation <http://legislation.govt.nz/>

Ministry of Business Innovation and Employment - Business <https://www.business.govt.nz/>

Ministry of Business Innovation and Employment - Employment <https://www.employment.govt.nz/>

WorkSafe NZ <https://worksafe.govt.nz/>

Inland Revenue Department for Tax <https://www.ird.govt.nz/>

Ministry for Primary Industries for Food Safety <https://www.mpi.govt.nz/>

Wellington City Council <https://wellington.govt.nz/>

Citizens’ Advice Bureau <http://www.cab.org.nz/>

Local Government New Zealand <http://www.lgnz.co.nz/>

Business Description - joint project with Statistics NZ and IRD and NZ Govt <https://businessdescription.co.nz/#/home>

RealMe [https://www.realme.govt.nz/](https://www.realme.govt.nz/what-it-is/)

New Zealand Business Number (NZBN)

[**https://www.business.govt.nz/**](https://www.business.govt.nz/onecheck)

**Business**

Companies Act 1993

<http://legislation.govt.nz/act/public/1993/0105/188.0/DLM319570.html>

**Tax**

Inland Revenue Act 2007

<http://www.legislation.govt.nz/act/public/2007/0097/latest/DLM1512301.html>

Goods and Services Tax Act 1985

<http://www.legislation.govt.nz/act/public/1985/0141/latest/DLM81035.html>

**Health and Safety**

Health and Safety at Work Act 2015

<http://www.legislation.govt.nz/act/public/2015/0070/latest/DLM5976660.html>

**Will you be trading in a public place?**

Local Government Act 2002

<http://www.legislation.govt.nz/act/public/2002/0084/167.0/DLM170873.html>

If yes you will need a local license or permit to trade and you should contact your local council   
<http://www.localcouncils.govt.nz/lgip.nsf/wpg_URL/Profiles-Councils-by-Region-Index?OpenDocument>

Does your business produce or sell food?

**Food Safety**

Food Act 2014

<http://www.legislation.govt.nz/act/public/2014/0032/75.0/DLM2995811.html>

lastName: Thanks, X, and your last name please?

**Location: Where will your business be based?**

* Auckland
* Other place in North Island
* South Island
* (none of the above)

**businessName: What would you like the name of your business to be?**

**Have you checked if this name is already used by another business?**

**(Link)** [**https://www.business.govt.nz/onecheck**](https://www.business.govt.nz/onecheck)

**BusinessStructure: Will you run your business as a sole trader or as a company?**

What are the differences between operating as a sole trader and a company?

See information about being a sole trader here

<https://www.business.govt.nz/getting-started/choosing-the-right-business-structure/becoming-a-sole-trader/>

To become a sole trader you don’t need to follow any formal or legal processes to establish your business. You do need:  
  
a personal IRD number for paying income tax and GST  
government licences and permits your business needs  
qualifications or registrations for your trade or profession.  
You’ll need to tell Inland Revenue you’ve become a sole trader and you’ll need to register for GST if you earn over $60,000 a year.

ACC

KiwiSaver

<https://www.business.govt.nz/getting-started/advice-for-contractors/government-help-for-sole-traders/>

Should I set up my business as a company?  
  
You might start a company because you want to be able to:  
  
\* grow your business by allowing shareholders to invest in the business (and receive dividends from any profits in return),   
\*limit your personal liability, or  
\*pay a lower rate of tax on profits.  
A company must have shareholders and directors and must file annual returns. It must have a company constitution and hold annual general meetings.

Will your business be as a sole trader? If yes, skip to

Will your business be run as a company? If yes, continue from

**Registerascompany: Have you registered your business as a company?**

* **Yes**
* **No**

[**https://www.business.govt.nz/getting-started/taking-the-first-steps/registering-with-government-agencies/**](https://www.business.govt.nz/getting-started/taking-the-first-steps/registering-with-government-agencies/)

Ready to register a company now? Great go **here**  
<https://companies-register.companiesoffice.govt.nz/>

Else {

haveReservedName: Have you reserved the name?

* Yes
* No

oneDirectorResident: Are at least one of your directors resident in New Zealand?

* Yes
* No

If not oneDirectorResident {

You’ll need to have at least one resident New Zealand Director. Get more info at ?url? (Companies Act section xxx)

}

foodRelated: Does your business sell food?

* Yes
* No

If foodRelated {

haveRegisteredMPI: Have you registered with Ministry of Primary Industries?

* Yes
* No

If not haveRegisteredMPI {

You’ll need to register with MPI under the Food Act 2014 if you want to sell food; and meet Food Safety requirements <https://www.mpi.govt.nz/food-safety/food-act-2014/> Food Act and <https://www.mpi.govt.nz/food-safety/food-act-2014/where-do-i-fit/> and <https://www.mpi.govt.nz/food-safety/food-act-2014/businesses-with-a-deemed-food-control-plan/>

}

}

tradingPublicPlace: Will you be trading in a public place?

* Yes
* No

If tradingPublicPlace {

If location==’Wellington’ {

You’ll need to register with the Wellington City Council. See <https://wellington.govt.nz/services/consents-and-licences/trading-in-public-places> for more information.

}

else {

You may need to register with your local council for a trading license. See <http://www.localcouncils.govt.nz/lgip.nsf/wpg_URL/Profiles-Councils-by-Region-Index?OpenDocument> to contact your local council.

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Caleb has gotten this far (and is unlikely to get further than this)

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**Industry: What type of business is it?   
 (Drop down list)**

<https://businessdescription.co.nz/#/browse/class/> The Business Industry Classification tool gives links to ACC levy rates and more.

**Will you be trading in a public place?**

If yes you will need a local license or permit to trade and you should contact your local council   
<http://www.localcouncils.govt.nz/lgip.nsf/wpg_URL/Profiles-Councils-by-Region-Index?OpenDocument>

Who do I get permission from to run a particular type of business?

Some businesses operate according to the same rules throughout New Zealand, some don’t have specific rules and others need a permit or license to operate. Your local council is often the Regulatory Authority business.that need permits. Depending on the type of business you want to run, you may need more than one type of licence.

If you want a run a Food Truck as a business you’ll need to  
  
register under the Food Act 2014 if you want to sell food; and meet Food Safety requirements <https://www.mpi.govt.nz/food-safety/food-act-2014/> Food Act and <https://www.mpi.govt.nz/food-safety/food-act-2014/where-do-i-fit/> and <https://www.mpi.govt.nz/food-safety/food-act-2014/businesses-with-a-deemed-food-control-plan/>

**Did you fill out a licence to operate a mobile trading business (e.g. from a truck?**

Here’s an example of the License requirements from Wellington City Council for Food stalls

<https://wellington.govt.nz/services/consents-and-licences/food-safety/food-sellers/mobile-food-vendors-and-food-stalls>

GeneralResponsibilities as a Business Owner or Operator

All businesses have general responsibilities like the health and safety of workers and customers at your workplace. WorkSafeNZ provides advice

<https://worksafe.govt.nz/managing-health-and-safety/getting-started/introduction-hswa-special-guide/> based on the Health and Safety at Work Act

<http://www.legislation.govt.nz/act/public/2015/0070/latest/DLM5976660.html>

WorkSafeNZ has advice for any ‘person conducting a business or undertaking’ (PCBU) or business owners on their legal responsibilities <http://www.legislation.govt.nz/act/public/2015/0070/latest/DLM5976660.html>

**Workers:**

Do you plan to get people to work for you? Yes/ No (skip to **Tax**)

Will they be employees or independent contractors??

If you have employees you have general obligations to them as an employer under employment laws: See <https://www.employment.govt.nz/> and

<https://www.employment.govt.nz/starting-employment/rights-and-responsibilities/> for general information.

You can use this online Employment Agreement Builder Tool to make employment process easier

<https://eab.business.govt.nz/employmentagreementbuilder/startscreen/>

And download a spreadsheet to help calculate holiday entitlements and wages

<https://www.employment.govt.nz/tools-and-resources/>

And there are tips on paying staff

<https://www.employment.govt.nz/assets/Uploads/tools-and-resources/checklists/assessing-your-payroll-system.pdf>

An employer is responsible for paying tax, ACC payments and student loan deductions for employees. Independent contractors are directly responsible for making those payments and may expect higher pay to do this.

**TAX**

If you are earning money as a sole trader or business you need to account for your income and pay the right level of taxes on the income

<http://www.ird.govt.nz/yoursituation-bus/starting/structure/howoperating-sltrdr-prntrshp-nonprft-cmpny.html>

haveRegisteredWithIRD: Have you registered with the IRD for tax on Income as a sole trader or independent contractor?

Or registered a company for paying tax on income?

Have you **Registered for GST** payments?

If your business earns more than $60,000 you must register for GST

<http://www.ird.govt.nz/gst/gst-registering/registering-for-gst/registering-for-gst.html>

**Registering for RealMe**

Do you plan to do business with government agencies? You can use RealMe to log into a range of sites around New Zealand and to help set up a bank account. If Yes, you should register for RealMe and consider signing up for New Zealand Business Number (NZBN)

<https://www.realme.govt.nz/what-it-is/>

You need a RealMe account to register a company with the Companies Office.

**Registering for New Zealand Business Number**

You can get a New Zealand Business Number (NZBN) to speed up doing business with government, suppliers and some customers, and other businesses. ACC, MBIE and Inland Revenue use the NZBN to get information about Kiwi businesses. If your business provides services to government, it’s easier for agencies if they can use your NZBN.  
<https://www.nzbn.govt.nz/get-an-nzbn/get-your-nzbn>

Other things to consider

How will people pay you?

How will you pay people?

Do you have a bank account for your business?

Do you have an accountant to issue invoices, and track income and payments? Or will you do this yourself?

Tools