Version
as at 15 January 2026

Incorporated Societies Regulations 2023

(SL 2023/240)

Cindy Kiro, Governor-General

Order in Council

At Wellington this 4th day of September 2023

Present:
Her Excellency the Governor-General in Council

These regulations are made under sections 254, 255, and 256 of the Incorporated Societies Act 2022—

(a) on the advice and with the consent of the Executive Council; and

(b) on the recommendation of the Minister of Commerce and Consumer Affairs in accordance with sections 254(3) and (4) and 256(2) of that Act.

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Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

These regulations are administered by the Ministry of Business, Innovation, and Employment.

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Regulations

1 Title

These regulations are the Incorporated Societies Regulations 2023.

2 Commencement

These regulations come into force on 5 October 2023.

Part 1
Preliminary provisions

3 Interpretation

In these regulations, unless the context otherwise requires,—

Act means the Incorporated Societies Act 2022

entity's legislation, in relation to a specified entity, has the meaning given in clause 1 of Schedule 3 of the Act

specified entity has the meaning given in clause 1 of Schedule 3 of the Act.

Regulation 3 **entity's Act**: revoked, on 27 November 2025, by section 74(1) of the Statutes Amendment Act 2025 (2025 No 74).

Regulation 3 **entity's legislation**: inserted, on 27 November 2025, by section 74(2) of the Statutes Amendment Act 2025 (2025 No 74).

4 Transitional, savings, and related provisions

The transitional, savings, and related provisions set out in Schedule 1 have effect according to their terms.

Part 2
Incorporation of societies

5 Application for incorporation: prescribed information

For the purposes of section 9(a) of the Act, an application for incorporation must contain, or be accompanied by, the following information in respect of the proposed society (in addition to the information required by section 9(b) to (e) of the Act):

(a) the physical address of the proposed registered office:

(b) the balance date:

(c) the names of the proposed officers:

(d) for each person named as an officer, a physical address used by that person:

(e) confirmation that a named officer considers the number of persons applying to incorporate the society is 10 or more as required by section 8(1) of the Act (*see* section 14 of the Act for how a body corporate is counted):

(f) confirmation that a named officer considers the proposed constitution complies with the Act.

6 Application for incorporation: prescribed manner

(1) An application for incorporation must be made on an Internet site maintained by or on behalf of the Registrar for that purpose.

(2) However, the Registrar may allow an application to be made in another manner if the Registrar is satisfied that it is not reasonably practicable for the society to comply with subclause (1).

7 Fee for application for incorporation

(1) For the purposes of section 9(f) of the Act, the fee payable to the Registrar for an application for incorporation is $88.89.

(2) The fee specified in subclause (1) is exclusive of goods and services tax.

8 Consent to use of identical or almost identical name

(1) For the purposes of section 11(3)(a) of the Act, a society, company, or body corporate that gives its consent to the use of a name that is identical or almost identical to its own name must give that consent in writing.

(2) The consent may be given on behalf of the society, company, or body corporate by a person acting under express or implied authority of the society, company, or body corporate.

Part 3
Administration of societies

Officers

9 Disqualification of officers: prescribed countries, States, or territories

Every country, State, or territory outside New Zealand is a prescribed country, State, or territory for the purposes of section 47(3)(g) of the Act (which relates to when certain overseas orders may disqualify a person from being an officer).

10 Application to waive disqualifying factors

(1) An application to waive disqualifying factors for officers under section 48(1) of the Act must be made on an Internet site maintained by or on behalf of the Registrar for that purpose.

(2) However, the Registrar may allow an application to be made in another manner if the Registrar is satisfied that it is not reasonably practicable for the society to comply with subclause (1).

11 Notice of change in information relating to officers

For the purposes of section 52(1)(c) of the Act, a society must ensure that notice of the following is given to the Registrar (in addition to the matters specified in section 52(1)(a) and (b) of the Act):

(a) a change in an officer's name and the date of the change:

(b) a change in an officer's physical address notified to the Registrar and the date of the change.

12 Manner of notifying elections, appointments, and other changes relating to officers

(1) The society must give notice to the Registrar under section 52 of the Act on an Internet site maintained by or on behalf of the Registrar for that purpose.

(2) However, the Registrar may allow notice to be given in another manner if the Registrar is satisfied that it is not reasonably practicable for the society to comply with subclause (1).

Members

13 Register of members

For the purposes of section 79(2)(d) of the Act, the register of members kept by the society must contain the following information (in addition to the information required by section 79(2)(a) to (c) of the Act):

(a) the name of each person who has ceased to be a member of the society within the previous 7 years; and

(b) the date on which each person ceased to be a member.

14 Attendance at annual general meetings

For the purposes of section 84(4) of the Act, if a society has 1,000 or more members at the time that an annual general meeting is called, the society's constitution may provide that a right to attend that annual general meeting applies only to delegates or other representatives of members (rather than to all members).

Financial reporting

15 Definition of total current assets

(1) For the purposes of section 103 of the Act, **total current assets** means the total value of the society's assets that each individually satisfy any 1 or more of the following criteria:

(a) the society expects the asset to be realised, consumed, sold, or otherwise disposed of within 12 months after the society's balance date of the relevant period:

(b) the asset is primarily held for the purpose of being traded:

(c) the asset is cash or a cash equivalent and is not restricted from being exchanged or used to settle a liability for at least 12 months after the society's balance date of the relevant period.

(2) In this regulation,—

cash means cash on hand and demand deposits

cash equivalent means a short-term, highly liquid investment that is readily convertible to a known amount of cash and that is subject to an insignificant risk of changes in value.

value, in relation to an asset, means,—

(a) if section 103(3)(a) and (b) of the Act applies to the society, the amount derived from the society's accounting records; or

(b) in all other cases, the amount recognised against that asset in the society's financial statements for the relevant period.

16 Annual financial statements of certain societies must be audited

(1) For the purposes of section 105 of the Act, a society that meets both of the criteria described in subclause (2) must ensure that the financial statements for an accounting period required to be prepared under section 102 of the Act are audited by a qualified auditor.

(2) The criteria are that—

(a) the society is not a charitable entity; and

(b) in each of the 2 preceding accounting periods of the society, the total operating expenditure of the society and all entities it controls (if any) is $3 million or more.

(3) A financial reporting standard (within the meaning of the Financial Reporting Act 2013), or a part of such a standard, that is expressed as applying for the purposes of subclause (2)(b) must be applied in determining whether the criterion in subclause (2)(b) is met (for example, the standard may define operating expenditure or control).

Regulation 16(2)(b): amended, on 5 October 2023, by regulation 4(1) of the Incorporated Societies Amendment Regulations 2023 (SL 2023/273).

Regulation 16(3): amended, on 5 October 2023, by regulation 4(2) of the Incorporated Societies Amendment Regulations 2023 (SL 2023/273).

Annual return

17 Annual returns: prescribed manner

(1) A society must give an annual return required under section 109 of the Act to the Registrar within 6 months after the society's balance date.

(2) The society must give the return to the Registrar by submitting it to an Internet site maintained by or on behalf of the Registrar for that purpose.

(3) However, the Registrar may allow a return to be given in another manner if the Registrar is satisfied that it is not reasonably practicable for the society to comply with subclause (2).

18 Annual returns: prescribed information

A society's annual return under section 109 of the Act must contain the following information:

(a) the name of the society:

(b) the balance date of the society:

(c) the New Zealand Business Number and registration number of the society:

(d) the physical address of the registered office of the society:

(e) the name and contact details of at least 1 contact person:

(f) the name of, and a physical address used by, each officer of the society:

(g) confirmation that, at the time the return is given to the Registrar, the society has 10 or more members as required by section 74(1) of the Act (*see* section 14 of the Act for how a body corporate is counted); and

(h) confirmation that a named officer considers that, at the time the return is given to the Registrar, the information about the society on the register of incorporated societies is correct (and if it is not correct, what the correct information is).

Registered office

19 Notice of change of registered office

(1) A society must give notice to the Registrar under section 111(3) of the Act of any change to its registered office on an Internet site maintained by or on behalf of the Registrar for that purpose.

(2) However, the Registrar may allow notice to be given in another manner if the Registrar is satisfied that it is not reasonably practicable for the society to comply with subclause (1).

Contact person

20 Notice of change of contact person

(1) The society must give notice to the Registrar under section 116 of the Act of a change in a contact person, or a change in the name or the contact details of a contact person, on an Internet site maintained by or on behalf of the Registrar for that purpose.

(2) However, the Registrar may allow notice to be given in another manner if the Registrar is satisfied that it is not reasonably practicable for the society to comply with subclause (1).

Name of society

21 Application to change name of society

(1) A society must make an application under section 117 of the Act to change the name of a society on an Internet site maintained by or on behalf of the Registrar for that purpose.

(2) However, the Registrar may allow an application to be made in another manner if the Registrar is satisfied that it is not reasonably practicable for the society to comply with subclause (1).

(3) *See also* regulation 8 if the society is seeking to use a name that is identical or almost identical to the name of any other society, company carrying on business in New Zealand, or other body corporate established or registered in New Zealand.

Service of documents

22 Service of documents on society in legal proceeding

(1) A document in a legal proceeding may be served on a society by—

(a) delivering it to an officer or employee of the society at the society's registered office; or

(b) leaving it at the society's registered office; or

(c) serving it in accordance with any directions of a court that has jurisdiction in the proceeding; or

(d) serving it in accordance with an agreement made with the society; or

(e) serving it at an address for service given in accordance with the rules of the court that has jurisdiction in the proceeding or by any means that a lawyer has, in accordance with those rules, stated that the lawyer will accept service by; or

(f) in the case of service by the Registrar only, delivering it to a contact person of the society.

(2) Subclause (1)(f) does not prevent the Registrar from serving a document in accordance with subclause (1)(a) to (e).

23 Service of documents on society other than in legal proceeding

(1) A document, other than a document in a legal proceeding, may be served on a society by—

(a) delivering it to an officer or employee of the society at the society's registered office; or

(b) leaving it at the society's registered office; or

(c) serving it in accordance with an agreement made with the society; or

(d) emailing it to the society at an email address that is used by the society; or

(e) posting it to the society's registered office or delivering it to a box at a document exchange that the society is using; or

(f) sending it by fax to the society's registered office; or

(g) in the case of service by the Registrar only, delivering it to a contact person of the society.

(2) Subclause (1)(g) does not prevent the Registrar from serving a document in accordance with subclause (1)(a) to (f).

24 Service of documents on officers in legal proceeding

(1) A document in a legal proceeding involving an officer of a society under the Act may be served on the officer by—

(a) delivering it to the officer; or

(b) leaving it at a physical address used by the officer (if known); or

(c) leaving it at the society's registered office; or

(d) serving it in accordance with any directions of a court that has jurisdiction in the proceeding; or

(e) serving it in accordance with an agreement made with the officer; or

(f) serving it at an address for service given in accordance with the rules of the court that has jurisdiction in the proceeding or by any means that a lawyer has, in accordance with those rules, stated that the lawyer will accept service by.

(2) However, if a society is taking a legal proceeding against an officer of the society, subclause (1)(c) does not apply.

25 Service of documents on officers other than in legal proceeding

(1) A document, other than a document in legal proceeding, may be served on an officer of a society under the Act by—

(a) delivering it to the officer; or

(b) leaving it at a physical address used by the officer (if known); or

(c) leaving it at the society's registered office; or

(d) serving it in accordance with an agreement made with the officer; or

(e) emailing it to the officer at an email address used by the officer; or

(f) emailing it to the society at an email address used by the society; or

(g) posting it to a physical address used by the officer or by delivering it to a box at a document exchange that the officer is using at the time; or

(h) posting it to the society's registered office or by delivering it to a box at a document exchange that the society is using at the time; or

(i) sending it by fax to a physical address used by the officer; or

(j) sending it by fax to the society's registered office.

(2) However, if a society is serving a document on an officer of the society under the Act, subclause (1)(c), (f), (h), and (j) does not apply.

26 Receipt of documents

(1) This regulation applies for the purposes of regulations 22 to 25.

(2) A document is treated as received,—

(a) if it is delivered to a natural person,—

(i) when it is handed to that person; or

(ii) if the person refuses to accept the document, when it is brought to the attention of, and left in a place accessible to, that person:

(b) if it is emailed, on the first working day following the day on which it is sent:

(c) if it is posted, 5 working days after it is posted or any shorter period determined by the court in a particular case:

(d) if it is delivered to a document exchange, 5 working days after it is delivered or any shorter period determined by the court in a particular case:

(e) if it is sent by fax, on the first working day following the day on which it was sent.

(3) In proving the serving of a document—

(a) by email, it is sufficient to prove that—

(i) the document was properly addressed; and

(ii) the document was properly sent to the email address:

(b) by post or by delivery to a document exchange, it is sufficient to prove that—

(i) the document was properly addressed; and

(ii) all postal or delivery charges were paid; and

(iii) the document was posted or was delivered to the document exchange:

(c) by fax, it is sufficient to prove that the document was properly transmitted by fax to the person concerned.

(4) A document is not to be treated as having been given to a person if the person proves that, through no fault on their part, the document was not received within the time specified or at all.

Register of incorporated societies

27 Contents of register

For the purposes of section 233(1)(i) of the Act, the register must contain the following information for each society (in addition to the information required by section 233(1)(a) to (h) of the Act):

(a) a copy of the certificate of incorporation; and

(b) if a society is an amalgamated society under subpart 2 of Part 5 of the Act, a copy of the certificate of amalgamation.

28 Search of register

For the purposes of section 237(2)(e) of the Act, the register may be searched by reference to the following criteria (in addition to the criteria listed in section 237(2)(a) to (d) of the Act):

(a) any former names of a society used by the society while incorporated under the Act:

(b) the name of a former officer of a society while incorporated under the Act.

Part 4
Enforcement

Fees for infringement offences

29 Descriptions in Schedule 2 are indications only

The descriptions in the second column of Schedule 2 are an indication of the content of the provisions they describe and are not intended to be used in the interpretation of those provisions.

30 Fees for infringement offences

The fees for an infringement offence in the Act are the fees specified for that infringement offence in the third column of Schedule 2.

Infringement notice and reminder notice

31 Infringement notice

An infringement notice issued under section 162 of the Act must be in the form set out in Schedule 3.

32 Reminder notice

A reminder notice for the purposes of section 167 of the Act must be in the form set out in Schedule 4.

Penalties for failure to deliver documents

33 Penalties for failure to deliver documents to Registrar

(1) A person must pay the amount set out in subclause (2) to the Registrar if they fail to meet a requirement under one of the following provisions of the Act to deliver the document specified in that provision to the Registrar within the time required under that provision:

(a) section 107 (requirement to provide auditor's report and the financial statements to which it relates):

(b) clause 9(5) of Schedule 1 (requirement to provide documents relating to an amendment to an existing society's constitution).

(2) The amount is as follows:

(a) if the document is delivered no later than 25 working days after the date by which it is required to be delivered under the relevant section, $25:

(b) if the document is delivered more than 25 working days after the date by which it is required to be delivered under the relevant section, $100.

(3) The amounts specified in subclause (2) are exclusive of goods and services tax.

(4) The Registrar may refund or waive, in whole or in part, payment by 1 or more named persons of a penalty under this regulation if the Registrar is satisfied that—

(a) the failure to deliver the document within the time required under the relevant section was accidental or inadvertent; or

(b) it is just and equitable to do so.

Part 5
Removal from register, amalgamation, liquidation, and other processes

Removal from register

34 Request for removal from register: prescribed manner

(1) A request under section 175(1)(a) of the Act for a society to be removed from the register must be made on an Internet site maintained by or on behalf of the Registrar for that purpose.

(2) However, the Registrar may allow a request to be made in another manner if the Registrar is satisfied that it is not reasonably practicable for the relevant person to comply with subclause (1).

35 Notice of intention to remove from register: persons to which Registrar must give notice

The Registrar must give notice to the following persons under section 177(1)(a) of the Act of the intention to remove a society from the register:

(a) the society (by serving the notice in accordance with regulation 23):

(b) if the society is a charitable entity, the department of State that, with the authority of the Prime Minister, is responsible for administering the Charities Act 2005:

(c) the Commissioner of Inland Revenue.

36 Notice of intention to remove from register: prescribed manner

The Registrar must give notice to the public under section 177(1)(a) of the Act of the intention to remove a society from the register by—

(a) publishing the notice in the *Gazette*; and

(b) for not less than 20 working days, making the notice publicly available (at all reasonable times) on an Internet site maintained by, or on behalf of, the Registrar for that purpose.

37 Notice of intention to remove from register: minimum time frame for delivering objection to removal

(1) This regulation applies for the purposes of section 177(2)(a) of the Act (which requires the notice given under section 177(1)(a) to specify a date, no less than the prescribed number of working days after the date of the notice, by which an objection to the removal of a society from the register must be delivered to the Registrar).

(2) The prescribed number of working days is 20.

Restoration to register

38 Application for restoration to register: persons who may apply

(1) The following persons may apply to the Registrar under section 185(1) or (2) of the Act for a society to be restored to the register:

(a) a person who was an officer or a member of the society at the time of its removal from the register:

(b) a liquidator, receiver, or statutory manager of the society at the time of its removal from the register:

(c) a creditor or person with an undischarged claim against the society at the time of its removal from the register:

(d) a party to a legal proceeding against the society at the time of its removal from the register.

(2) For the purposes of subclause (1)(c), section 321(2) of the Companies Act 1993 applies with all necessary modifications as if the society were a company.

39 Application for restoration to register: prescribed manner

(1) An application under section 185(1) or (2) of the Act for a society to be restored to the register must be made on an Internet site maintained by or on behalf of the Registrar for that purpose.

(2) However, the Registrar may allow an application to be made in another manner if the Registrar is satisfied that it is not reasonably practicable for the person to comply with subclause (1).

40 Fee for application for restoration to register

(1) An application for restoration to the register under section 185(1) or (2) of the Act must be accompanied a fee of $177.78.

(2) The fee specified in subclause (1) is exclusive of goods and services tax.

41 Notice of proposed restoration to register: prescribed manner

The Registrar must give notice to the public under section 186 of the Act of the intention to restore a society to the register by—

(a) publishing the notice in the *Gazette*; and

(b) for not less than 20 working days, making the notice publicly available (at all reasonable times) on an Internet site maintained by, or on behalf of, the Registrar for that purpose.

42 Notice of proposed restoration to register: minimum time frame for sending or delivering objection to restoration

(1) This regulation applies for the purposes of section 186(3) of the Act (which requires the notice given under section 186(1) to specify a date, no less than the prescribed number of working days after the date of the notice, by which an objection to the restoration of a society to the register must be sent or delivered to the Registrar).

(2) The prescribed number of working days is 20.

43 Persons who may apply to court for restoration to register

(1) For the purposes of section 188(2)(a) of the Act, the following persons may apply to the court for a society to be restored to the register (in addition to the persons specified in section 188(2)(b) and (c) of the Act):

(a) a person who was an officer or a member of the society at the time of its removal from the register:

(b) a liquidator, receiver, or statutory manager of the society at the time of its removal from the register:

(c) a creditor or person with an undischarged claim against the society at the time of its removal from the register:

(d) a party to a legal proceeding against the society at the time of its removal from the register.

(2) For the purposes of subclause (1)(c), section 321(2) of the Companies Act 1993 applies with all necessary modifications as if the society were a company.

Amalgamations

44 Amalgamation proposal: prescribed information

For the purposes of section 192(c) of the Act, an amalgamation proposal must set out the following information (in addition to the information required by section 192(a) and (b) of the Act):

(a) the names of the amalgamating societies:

(b) the New Zealand Business Numbers and registration numbers of the amalgamating societies:

(c) the name of the proposed amalgamated society:

(d) the physical address of the proposed registered office of the proposed amalgamated society:

(e) the balance date of the proposed amalgamated society:

(f) the names of the proposed officers of the proposed amalgamated society:

(g) confirmation that a named officer considers the number of persons who would be members of the proposed amalgamated society is 10 or more as required by section 74(1) of the Act (*see* section 14 of the Act for how a body corporate is counted):

(h) confirmation that a named officer considers the proposed constitution of the amalgamated society complies with the Act:

(i) details of any arrangement necessary to complete the amalgamation and to provide for the subsequent management and operation of the amalgamated society.

45 Notice of amalgamation proposal: prescribed manner

For the purposes of section 193(c) of the Act, the committee of each amalgamating society must publish notice of the proposed amalgamation—

(a) in at least 1 issue of a newspaper circulating in the area in New Zealand in which its registered office is situated; or

(b) on an Internet site that—

(i) is maintained by or on behalf of the society; and

(ii) is publicly accessible free of charge at all reasonable times.

46 Registration of amalgamation: prescribed information

For the purposes of section 197(c) of the Act, the Registrar must be sent the following information in respect of the proposed amalgamated society (in addition to the information required by section 197(a) and (b) of the Act):

(a) the name and contact details of at least 1 contact person of the proposed amalgamated society:

(b) for each person named as an officer,—

(i) a physical address used by that person; and

(ii) the person's consent in writing to be an officer; and

(iii) a certificate from the person confirming that the person is not disqualified from being elected or appointed or otherwise holding office as an officer of the society.

Other matters relating to removal or liquidation of society

47 Request for alternative distribution of surplus assets: persons who may make request

(1) For the purposes of section 216(2)(b) of the Act, the following persons may request the Registrar to act under section 216(1)(d) of the Act to direct distribution of the surplus assets of a society:

(a) a liquidator, receiver, or statutory manager of the society:

(b) a member of the society:

(c) if the society has been removed from the register, a former member of the society.

(2) *See* section 216(2)(b) of the Act, which provides that the society may also request the Registrar to act under section 216(1)(d) of the Act.

48 Request for alternative distribution of surplus assets: prescribed manner

(1) A request under section 216(2)(b) of the Act for the Registrar to act under section 216(1)(d) of the Act to direct distribution of the surplus assets of a society must be made on an Internet site maintained by or on behalf of the Registrar for that purpose.

(2) However, the Registrar may allow a request to be made in another manner if the Registrar is satisfied that it is not reasonably practicable for the person to comply with subclause (1).

49 Application to Registrar-General of Land to alter register of land: prescribed manner

(1) For the purposes of section 225(2) of the Act, an application to the Registrar-General of Land to alter the register of land to give effect to a direction of the Registrar under subpart 5 of Part 5 of the Act must—

(a) be presented in the form of a transmission instrument; and

(b) be made by the person in whom the land is vested under the direction; and

(c) specify the record of title for the vested land; and

(d) include a copy of the direction given by the Registrar.

(2) In this regulation,—

record of title has the meaning given in section 5(1) of the Land Transfer Act 2017

transmission instrument means a transmission instrument required under section 87 of the Land Transfer Act 2017 to be used to register transmission.

Part 6
Miscellaneous matters

Conversion of entities into incorporated societies

50 Acts under which entities formed or incorporated may reregister as incorporated societies

The following Acts are specified for the purposes of section 257 and Schedule 3 of the Act as Acts under which a body corporate or other association that is formed or incorporated may be reregistered as an incorporated society under the Act:

(a) the New Zealand Library Association Act 1939:

(b) the Libraries and Mechanics' Institutes Act 1908.

51 Application for reregistration of specified entity as incorporated society: prescribed information

For the purposes of clause 3(b) of Schedule 3 of the Act, an application from a specified entity for reregistration as a society under the Act must contain, or be accompanied by, the following information in respect of the entity (in addition to the information required by clause 3(a) and (c) to (e) of Schedule 3 of the Act):

(a) the entity's New Zealand Business Number (if any):

(b) the Title of the entity's legislation and of any secondary legislation in force under the entity's legislation:

(c) the physical address of the proposed registered office:

(d) the balance date:

(e) the names of the proposed officers:

(f) for each person named as an officer,—

(i) a physical address used by that person; and

(ii) the person's consent in writing to be an officer; and

(iii) a certificate from the person confirming that the person is not disqualified from being elected or appointed or otherwise holding office as an officer of the society:

(g) confirmation that a named officer considers the number of persons applying to reregister the entity as a society under the Act is 10 or more as required by section 8(1) of the Act (*see* section 14 of the Act for how a body corporate is counted):

(h) confirmation that a named officer considers the proposed constitution complies with the Act:

(i) evidence to show that the entity has complied with clause 2 of Schedule 3 of the Act.

Regulation 51(b): amended, on 27 November 2025, by section 75(a) of the Statutes Amendment Act 2025 (2025 No 74).

Regulation 51(b): amended, on 27 November 2025, by section 75(b) of the Statutes Amendment Act 2025 (2025 No 74).

52 Application for reregistration of specified entity as incorporated society: prescribed manner

(1) An application by a specified entity for reregistration as a society under the Act must be made on an Internet site maintained by or on behalf of the Registrar for that purpose.

(2) However, the Registrar may allow an application to be made in another manner if the Registrar is satisfied that it is not reasonably practicable for the specified entity to comply with subclause (1).

53 Precondition for New Zealand Library Association

(1) This regulation applies to the New Zealand Library Association (Incorporated) (the **Association**).

(2) For the purposes of section 254(1)(v) of the Act, the Association must meet the precondition in subclause (3) in order to be reregistered as a society under the Act.

(3) The precondition is that the Association's proposed constitution that accompanies its application for reregistration under clause 3(e) of Schedule 3 of the Act must provide for any local authority that has established, or has power to establish, a public library to become a member of the Association.

54 Ongoing condition for New Zealand Library Association

(1) This regulation applies to the New Zealand Library Association (Incorporated) (the **Association**).

(2) For the purposes of section 254(1)(w) and clause 4 of Schedule 3 of the Act, the Association must comply with the condition set out in subclause (3) after it has reregistered as a society under the Act.

(3) The Association must provide in its constitution for the matter described in regulation 53(3).

(4) *See also* section 258 of the Act (consequences of failing to comply with terms or conditions of conversion).

Incorporated branches and groups of branches

55 Notice of branch or group of branches of society incorporated under Incorporated Societies Amendment Act 1920 seeking certain sections of that Act to cease to apply: prescribed manner

(1) A notice under clause 17 of Schedule 1 of the Act for sections 6 and 7 of the Incorporated Societies Amendment Act 1920 to cease to apply to a branch or group of branches of a society must be given on an Internet site maintained by or on behalf of the Registrar for that purpose.

(2) However, the Registrar may allow notice to be given in another manner if the Registrar is satisfied that it is not reasonably practicable for the society to comply with subclause (1).

Revocations

56 Revocations of transitional provisions at end of transitional period

(1) Part 1 of Schedule 1 is revoked on the close of 5 October 2028 (*see* section 256(4) of the Act).

(2) Regulation 33(1)(b) (which relates to penalties under the Act's transitional provisions) is also revoked on the close of 5 October 2028.

Schedule 1
Transitional, savings, and related provisions

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Part 1
Provisions relating to enactment of the Act and these regulations

1 Overview

This schedule provides for transitional, savings, and related provisions relating to the enactment of the Act and these regulations.

2 Interpretation

For the purposes of this Part,—

existing society has the meaning given in clause 3(1) of Schedule 1 of the Act

transitional period means the period that begins on 5 October 2023 and ends on the close of 5 October 2028.

Reregistration of existing societies as societies under Act

3 Application for reregistration: prescribed information

For the purposes of clause 5(3)(a) of Schedule 1 of the Act, an application from an existing society for reregistration as a society under the Act must contain, or be accompanied by, the following information in respect of the society:

(a) the New Zealand Business Number and registration number (which is the registration or incorporation number under the Incorporated Societies Act 1908 or the Charitable Trusts Act 1957, as applicable):

(b) the physical address of the proposed registered office:

(c) the balance date:

(d) the names of the proposed officers:

(e) for each person named as an officer,—

(i) a physical address used by that person; and

(ii) the person's consent in writing to be an officer; and

(iii) a certificate from the person confirming that the person is not disqualified from being elected or appointed or otherwise holding office as an officer of the society:

(f) confirmation that a named officer considers the number of persons applying to reregister the society under the Act is 10 or more as required by section 8(1) of the Act (*see* section 14 of the Act for how a body corporate is counted):

(g) confirmation that a named officer considers the proposed constitution complies with the Act.

4 Application for reregistration: prescribed manner

(1) An application by an existing society for reregistration under the Act must be made on an Internet site maintained by or on behalf of the Registrar for that purpose.

(2) However, the Registrar may allow an application to be made in another manner if the Registrar is satisfied that it is not reasonably practicable for the society to comply with subclause (1).

Restoration of existing societies to register

5 Application for restoration of existing society to register: prescribed manner

(1) An application under clause 12(6) of Schedule 1 of the Act for an existing society to be restored to the register must be made on an Internet site maintained by or on behalf of the Registrar for that purpose.

(2) However, the Registrar may allow an application to be made in another manner if the Registrar is satisfied that it is not reasonably practicable for the society to comply with subclause (1).

Other transitional arrangements

6 Majority of committee may be made up of non-members during transitional period

(1) Section 45(3) of the Act does not apply to a society during the transitional period if—

(a) the society gives notice to the Registrar that the society will not comply with section 45(3)—

(i) on an Internet site maintained by or on behalf of the Registrar for that purpose; or

(ii) if the Registrar is satisfied that it is not reasonably practicable for the society to comply with subparagraph (i), in another manner determined by the Registrar; and

(b) either—

(i) the proposed constitution provided as part of the application for incorporation or reregistration (as applicable) expressly provides for the majority of the committee to be made up of officers who are not members or representatives of bodies corporate that are members; or

(ii) a copy of an amendment to the constitution and a copy of the amended constitution given to the Registrar under section 33 of the Act expressly provide for that.

(2) Subclause (1) applies to a society if, and for as long as, the society's constitution continues to include the provision referred to in subclause (1)(b)(i).

(3) Sections 28 and 29 of the Act do not apply to the extent that they would prevent a society from relying on this regulation.

7 Existing societies reregistered under Act may continue to restrict attendance at annual general meetings during transitional period

(1) Despite section 84 of the Act, during the transitional period a society may restrict the right to attend annual general meetings to delegates or other representatives of members (rather than all members) if the society fulfils the following conditions:

(a) the society was an existing society and has been reregistered under clause 7 of Schedule 1 of the Act; and

(b) immediately before 5 October 2023, the society's rules included a provision restricting attendance at its annual general meetings to delegates or other representatives of members; and

(c) the society's proposed constitution provided as part of the application for reregistration under clause 7 of Schedule 1 of the Act includes that provision.

(2) Subclause (1) applies to a society if, and for as long as, the society's constitution continues to include the provision referred to in subclause (1)(b).

(3) Sections 28 and 29 of the Act do not apply to the extent that they would prevent a society from relying on this regulation.

Part 2
Provisions relating to disposal of communal facilities as surplus assets to members

Schedule 1 Part 2: inserted, on 15 January 2026, by regulation 4 of the Incorporated Societies (Transitional Arrangements—Disposal of Surplus Assets to Members) Amendment Regulations 2025 (SL 2025/324).

8 Interpretation

For the purposes of this Part,—

communal facilities means the following facilities that are owned (in whole or in part) by a society or an existing society:

(a) any land, or any right over, or interest in, land within a development designated for use by owners or occupiers of developed properties within the development, invitees, or certain classes of those persons:

(b) buildings, goods, fixtures, fittings, plant, equipment, and other amenities within the development designated for use by owners or occupiers of developed properties within the development, invitees, or certain classes of those persons:

(c) utilities

developed property means a property within a development for which a record of title has been or will be issued or created—

(a) for an estate in fee simple or a leasehold estate under the Land Transfer Act 2017; or

(b) for a stratum estate under the Unit Titles Act 2010

development means a real property development undertaken within 1 or more areas of land

existing society has the same meaning as in clause 3(1) of Schedule 1 of the Act

record of title has the same meaning as in section 5(1) of the Land Transfer Act 2017

specified society means a society to which this Part applies (*see* clause 9 of this schedule)

specified surplus asset provision means,—

(a) in relation to an existing society, a provision in the existing society's rules that provides for the existing society's surplus assets to be disposed of, after the payment of all the existing society's costs, debts, and liabilities, to 1 or more of the existing society's members on liquidation of the existing society or on dissolution of the existing society by the Registrar under the Incorporated Societies Act 1908; and

(b) in relation to a society, a provision in the society's constitution that provides for the society's surplus assets to be disposed of, after the payment of all the society's costs, debts, and liabilities, to 1 or more of the society's members if the society has been removed from the register under subpart 1 of Part 5 of the Act or is in liquidation, or for the purposes of section 176(1)(a) of the Act

transitional period means the period that begins on 15 January 2026 and ends on the close of 5 October 2028

utilities means the following utilities and services:

(a) access over any roading within a development (including public or private access roads connecting to any highway, road, or access way):

(b) gas and drainage reticulation connecting 1 or more developed properties to any gas supply, sewage treatment plant, or disposal system:

(c) wastewater and stormwater disposal systems:

(d) service lines connecting 1 or more developed properties to appropriate supply networks:

(e) domestic and irrigation water supply reticulation connecting 1 or more developed properties to any water supply system (including storage tanks and treatment facilities):

(f) any other utilities or services ancillary to the use of developed properties or the development by owners or occupiers of developed properties, invitees, or certain classes of those persons.

Schedule 1 clause 8: inserted, on 15 January 2026, by regulation 4 of the Incorporated Societies (Transitional Arrangements—Disposal of Surplus Assets to Members) Amendment Regulations 2025 (SL 2025/324).

9 Application of this Part

This Part applies to a society during the transitional period if,—

(a) immediately before 15 January 2026,—

(i) the society is an existing society that owns communal facilities; and

(ii) its rules include a specified surplus asset provision; and

(b) the society gives notice to the Registrar, at the time of applying for reregistration as a society under the Act, that it intends to rely on this Part.

Schedule 1 clause 9: inserted, on 15 January 2026, by regulation 4 of the Incorporated Societies (Transitional Arrangements—Disposal of Surplus Assets to Members) Amendment Regulations 2025 (SL 2025/324).

10 Constitution of specified societies may contain specified surplus asset provision during transitional period

(1) During the transitional period,—

(a) section 26(1)(l) of the Act does not apply to a specified society; and

(b) a specified society's constitution may instead include a specified surplus asset provision.

(2) Sections 27 and 77 of the Act do not apply during the transitional period to the extent that they would prevent a person from relying on this Part.

Schedule 1 clause 10: inserted, on 15 January 2026, by regulation 4 of the Incorporated Societies (Transitional Arrangements—Disposal of Surplus Assets to Members) Amendment Regulations 2025 (SL 2025/324).

11 Specified societies may dispose of communal facilities as surplus assets to members during transitional period

(1) This clause applies in relation to a specified society during the transitional period.

(2) The reference in section 216(1) of the Act to "disposed of to 1 or more not-for-profit entities" must be read as a reference to "disposed of".

(3) Subclause (4) applies instead of section 216(1)(a) and (b) of the Act (and a reference in the Act to section 216(1)(a) and (b) must be read a reference to subclause (4)).

(4) The relevant person (as defined in section 215(2) of the Act) must take reasonable steps to ensure that any surplus assets of the specified society after the payment of all costs, debts, and liabilities are disposed of in the manner provided by the society's constitution.

(5) The reference in section 216(1)(d) of the Act to "constitution under section 26(1)(l)" must be read as a reference to "constitution".

(6) Sections 216(3), 218(a), and 219 of the Act do not apply.

Schedule 1 clause 11: inserted, on 15 January 2026, by regulation 4 of the Incorporated Societies (Transitional Arrangements—Disposal of Surplus Assets to Members) Amendment Regulations 2025 (SL 2025/324).

12 Specified society not being carried on for financial gain merely because of specified surplus asset provision

A specified society does not have a purpose of being carried on, and is not being carried on, for the financial gain of any of its members merely because it will or may have its surplus assets distributed in accordance with a specified surplus asset provision to 1 or more members during the transitional period.

Schedule 1 clause 12: inserted, on 15 January 2026, by regulation 4 of the Incorporated Societies (Transitional Arrangements—Disposal of Surplus Assets to Members) Amendment Regulations 2025 (SL 2025/324).

Schedule 2
Infringement fees

rr 29, 30

Section	General description of offences	Infringement fee ($)
33	Failure to notify Registrar of amendments to constitution	100
52	Failure to notify Registrar of elections or appointments and other changes relating to officers	100
79	Failure to maintain register of members	100
84(1)	Failure to call annual general meeting	500
84(3)	Failure to hold, or keep minutes of, annual general meeting	500
92	Failure to send copy of passed resolution in lieu of meeting to certain members	200
102(3)	Failure to register financial statements	500
109(1)	Failure to register annual return	100
110	Failure to have registered office	100
116	Failure to give Registrar notice of change of contact person	200

Schedule 3
Infringement notice

r 31

Infringement notice

Section 162, Incorporated Societies Act 2022

Infringement notice No: Date of notice:

Enforcement authority

This infringement notice is issued by [*specify name*], Registrar of Incorporated Societies.

Address for correspondence: [*specify address (this may include an electronic address)*]

Details of person infringement notice issued to

Full name:

Full address:

*†Date of birth:

*†Gender:

*†Occupation:

*Telephone number:

*Specify only if known.

†Omit if the notice is served on a company or other body corporate.

Details of alleged infringement offence

The offence is one against section 160(1) of the Incorporated Societies Act 2022 in respect of a failure to comply with the following provision listed in section 160(2) of that Act: [*specify provision*].

Date:

Time (if applicable):

Place (if applicable):

Name of society concerned:

New Zealand Business Number of society concerned:

Registration number of society concerned:

Address of society concerned:

Nature of alleged infringement:

Infringement fee payable:

Service details

This infringement notice was served by [*method of service*] on [*date*].

Payment of infringement fee

This infringement fee is payable within 28 days after [*date infringement notice served*].

This infringement fee may be paid to the Registrar of Incorporated Societies by [*specify method(s)*].

What you need to know

If you pay the infringement fee in full as shown above, no further action will be taken. For a more detailed statement of your rights, *see* below. This includes—

- what happens if you are late paying the fee or don't pay the fee at all (*see* paragraphs 4 to 6):
- what to do if you want to query this notice (*see* paragraphs 8 to 14).

Statement of rights

If there is anything in this statement you do not understand, you should consult a lawyer.

1 This notice sets out an alleged infringement offence.

Payments

2 If you pay the infringement fee in full as shown above in **Payment of infringement fee**, no further enforcement action will be taken for the offence. Please note that, unless you have an arrangement as described in paragraph 3, part payment of an infringement fee is not sufficient to avoid further enforcement action for the offence.

3 If the Registrar of Incorporated Societies offers the ability to pay an infringement fee by instalments and you enter into an instalment arrangement,—

(a) the time to pay will be agreed with the enforcement authority:

(b) the enforcement action in paragraphs 4 to 6 may be taken if you default on a payment:

(c) you can't request a court hearing about the infringement offence (*see* paragraph 13).

What happens if you do not pay on time

4 If you do not pay the infringement fee on time as shown above and do not request a hearing (*see* paragraph 8 for your ability to do this), you will be served with a reminder notice (unless the Registrar of Incorporated Societies decides to take no further action to require payment for the alleged offence). Please note that in some circumstances if you do not receive a reminder notice

you may still become liable to pay a fine and court costs as set out in paragraph 5.

5 If you do not pay the infringement fee and do not request a hearing within 28 days after being served with the reminder notice,—

(a) the Registrar of Incorporated Societies may, unless they decide to take no further action to require payment for the alleged offence, provide particulars of the reminder notice for filing in the District Court; and

(b) if so, you will become liable to pay court costs as well as a fine.

6 The fine will be equal to the amount of the infringement fee or the amount of the infringement fee remaining unpaid.

Defence

7 You have a complete defence against proceedings for the alleged infringement offence if the infringement fee has been paid in full to the Registrar of Incorporated Societies in the manner specified in this notice before, or within 28 days after, a reminder notice for the alleged offence is served on you. Late payment or payment made in any other manner is not a defence.

Further action you may take

8 You may—

(a) ask the Registrar of Incorporated Societies to consider any matter relating to the circumstances of the alleged offence; or

(b) deny liability for the alleged offence and request a court hearing; or

(c) admit liability for the alleged offence, but have a court consider written submissions as to penalty or otherwise.

9 To take an action listed in paragraph 8, you must write to the Registrar of Incorporated Societies at the address shown on this notice. You must sign the written communication and it must be delivered within 28 days after you have been served with this notice, or within any further time that the Registrar of Incorporated Societies allows.

10 If, in your written communication to the enforcement authority referred to in paragraph 9, you deny liability for the alleged offence and request a court hearing, the Registrar of Incorporated Societies will serve you with a notice of hearing that sets out the place and time at which the court will hear the matter (unless the Registrar of Incorporated Societies decides to take no further action to require payment for the alleged offence).

Note: If the court finds you guilty of the offence, the court is entitled to take into account any maximum fine for the offence, and not just the infringement fee. So the court may impose a fine that is greater than the infringement fee. Also, if the court finds you guilty of the offence, costs will be imposed in

addition to any penalty and you will be required to pay a hearing fee. You cannot get a conviction for an infringement offence.

11 If you admit liability for the alleged offence but want the court to consider your submissions as to penalty or otherwise, you must, in your written communication to the enforcement authority,—

(a) request a hearing; and

(b) admit liability for the offence; and

(c) set out the submissions you wish the court to consider.

12 If you take the action in paragraph 11, the Registrar of Incorporated Societies will file your written communication with the court (unless the Registrar of Incorporated Societies decides to take no further action to require payment for the alleged offence). If you follow this process, there will be no oral hearing before the court.

Note: The court is entitled to take into account any maximum fine for the offence, and not just the infringement fee. So the court may impose a fine that is greater than the infringement fee. Also, costs will be imposed in addition to any penalty. You cannot get a conviction for an infringement offence.

13 If the Registrar of Incorporated Societies offers the ability to pay an infringement fee by instalments and you enter into an instalment arrangement, paragraphs 8(b) and (c) and 10 to 12 do not apply, and you are not entitled to request a hearing to deny liability or to ask the court to consider any submissions (as to penalty or otherwise).

Contacting the enforcement authority

14 When writing, please specify—

(a) the date of the alleged infringement offence; and

(b) the infringement notice number; and

(c) your full name and address for replies.

Note: All correspondence regarding the infringement offence must be directed to the Registrar of Incorporated Societies at the address shown on this notice.

Further details of your rights and obligations

15 Further details of your rights and obligations are set out in section 21 of the Summary Proceedings Act 1957.

Schedule 4
Reminder notice

r 32

Reminder notice

Section 167, Incorporated Societies Act 2022

Reminder notice No: Date of notice:

This notice is to remind you that you have been issued with an infringement notice. The details of the notice are as follows:

Enforcement authority

The infringement notice was issued by [*specify name*], the Registrar of Incorporated Societies.

Address for correspondence: [*specify address (this may include an electronic address)*]

Details of person to whom infringement notice issued

Full name:

Full address:

*†Date of birth:

*†Gender:

*†Occupation:

*Telephone number:

*Specify only if known.

†Omit if the notice is served on a company or other body corporate.

Details of alleged infringement offence

The offence is one against [*specify provision*].

Date:

Time (if applicable):

Place (if applicable):

Name of society concerned:

New Zealand Business Number of society concerned:

Registration number of society concerned:

Address of society concerned:

Nature of alleged infringement:

Infringement fee payable:

Amount of infringement fee remaining unpaid:

Service details

(To be provided for filing in court.)

Infringement notice served by [*method of service*] on [*date*].

Reminder notice served by [*method of service*] at [*full address of service*] on [*date*].

Payment of infringement fee

The infringement fee was payable to the Registrar of Incorporated Societies within 28 days after [*date infringement notice served*]. The infringement fee has not been paid.

The last day for payment of the infringement fee is [*date*], being 28 days after the date of service of this notice.

The infringement fee may be paid to the Registrar of Incorporated Societies by [*specify method(s)*].

What you need to know

If you pay the infringement fee in full as shown above, no further action will be taken. For a more detailed statement of your rights, *see* below. This includes—

- what happens if you are late paying the fee or don't pay the fee at all (*see* paragraphs 3 and 4):
- what to do if you want to query this notice (*see* paragraphs 6 to 12).

Statement of rights

If there is anything in this statement you do not understand, you should consult a lawyer.

1 You have not paid the infringement fee described in this notice, or asked for a hearing, within 28 days after you were served with the infringement notice. That is why you have been served with this reminder notice.

Payments

2 If you pay the infringement fee in full within 28 days after you are served with this notice, no further enforcement action will be taken for the offence. Payments should be made to the Registrar of Incorporated Societies as shown above in **Payment of infringement fee**.

What happens if you do not pay on time

3 If you do not pay the infringement fee on time as shown above and do not request a hearing (*see* paragraph 6 for your ability to do this), you will become liable to pay court costs as well as a fine (unless the Registrar of Incorporated Societies decides to take no further action to require payment for the alleged offence).

4 The fine will be equal to the amount of the infringement fee or the amount of the infringement fee remaining unpaid.

Defence

5 You have a complete defence against proceedings for an alleged infringement offence if the infringement fee has been paid in full to the Registrar of Incorporated Societies in the manner specified in this notice before, or within 28 days after, this reminder notice is served on you. Late payment or payment made in any other manner is not a defence.

Further action you may take

6 You may—

(a) ask the Registrar of Incorporated Societies to consider any matter relating to the circumstances of the alleged offence; or

(b) deny liability for the alleged offence and request a court hearing; or

(c) admit liability for the alleged offence but have a court consider written submissions as to penalty or otherwise.

7 To take an action listed in paragraph 6, you must write to the Registrar of Incorporated Societies at the address shown on this notice. You must sign the written communication and it must be delivered within 28 days after you have been served with this notice, or within any further time that the Registrar of Incorporated Societies allows.

8 If, in your written communication to the enforcement authority referred to in paragraph 7, you deny liability for the alleged offence and request a court hearing, the Registrar of Incorporated Societies will serve you with a notice of hearing that sets out the place and time at which the court will hear the matter (unless the Registrar of Incorporated Societies decides to take no further action to require payment for the alleged offence).

Note: If the court finds you guilty of the offence, the court is entitled to take into account any maximum fine for the offence, and not just the infringement fee. So the court may impose a fine that is greater than the infringement fee. Also, if the court finds you guilty of the offence, costs will be imposed in addition to any penalty and you will be required to pay a hearing fee. You cannot get a conviction for an infringement offence.

9 If you admit liability for the alleged offence but want the court to consider your submissions as to penalty or otherwise, you must, in your written communication to the enforcement authority,—

(a) request a hearing; and

(b) admit liability for the offence; and

(c) set out the submissions you wish the court to consider.

10 If you take the action in paragraph 9, the Registrar of Incorporated Societies will file your written communication with the court (unless the Registrar of Incorporated Societies decides to take no further action to require payment for

the alleged offence). If you follow this process, there will be no oral hearing before the court.

Note: The court is entitled to take into account any maximum fine for the offence, and not just the infringement fee. So the court may impose a fine that is greater than the infringement fee. Also, costs will be imposed in addition to any penalty. You cannot get a conviction for an infringement offence.

11 If the Registrar of Incorporated Societies offers the ability to pay an infringement fee by instalments and you enter into an instalment arrangement, paragraphs 6(b) and (c) and 8 to 10 do not apply, and you are not entitled to request a hearing to deny liability or to ask the court to consider any submissions (as to penalty or otherwise).

Contacting the enforcement authority

12 When writing, please specify—

(a) the date of the alleged infringement offence; and

(b) the number of this reminder notice; and

(c) your full name and address for replies.

Note: All correspondence regarding the infringement offence must be directed to the Registrar of Incorporated Societies at the address shown on this notice.

Further details of your rights and obligations

13 Further details of your rights and obligations are set out in section 21 of the Summary Proceedings Act 1957.

Rachel Hayward,
Clerk of the Executive Council.

Issued under the authority of the Legislation Act 2019.
Date of notification in *Gazette*: 7 September 2023.

Notes

1 General

This is a consolidation of the Incorporated Societies Regulations 2023 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

2 Legal status

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

3 Editorial and format changes

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

4 Amendments incorporated in this consolidation

Incorporated Societies (Transitional Arrangements—Disposal of Surplus Assets to Members) Amendment Regulations 2025 (SL 2025/324)

Statutes Amendment Act 2025 (2025 No 74): sections 74, 75

Incorporated Societies Amendment Regulations 2023 (SL 2023/273)

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