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INTRODUCTION TO  
DOING BUSINESS IN  
NEW ZEALAND

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*PARRY FIELD LAWYERS*

ParryField  
Lawyers



To the heart of what matters.



***New Zealand  
welcomes investors  
and this guide  
outlines the key  
things you need to  
know.***



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# INTRODUCTION TO DOING BUSINESS IN NEW ZEALAND

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## **About Parry Field Lawyers**

We are a New Zealand owned company that has been serving our clients since 1948. Our aim is not only to provide sound legal advice, but to also find solutions which deliver the best practical outcome for those we represent.

### **Our History**

In 2023 we celebrated 75 years in practice and today we have grown to 11 partners, around 100 staff and operate from five locations.

### **To The Heart Of What Matters**

We see our clients in a rounded way and want to help them with 'what really matters', for legal services and beyond, where appropriate. With our growing team, we are excited by what the future holds and look forward to continuing to provide exceptional legal services to our valued clients.

Find out more at [parryfield.com](https://parryfield.com)

Compiled by the Parry Field Lawyers Impact Team

[parryfield.com](https://parryfield.com)

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## PARRY FIELD LAWYERS

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## INTRODUCTION TO DOING BUSINESS IN NEW ZEALAND

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Business is the engine that drives the growth of the Aotearoa New Zealand economy. But how do you establish, invest in, or grow a business in Aotearoa New Zealand?

In this guide, we will explain the legal and political system that underpins the business practices of New Zealand. As part of our impact initiative to empower people doing good (including doing good through business), we have created this free resource as an introduction to doing business in New Zealand. This guide is intended to lay the foundations for a greater understanding of doing business here and to encourage you to explore our other free resources that touch on key topics you may encounter as you establish, invest in, and grow your business in Aotearoa New Zealand and abroad.

If you have any questions or if we can assist you with your business, then please let us know.

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## INTRODUCTION TO AOTEAROA NEW ZEALAND

Aotearoa New Zealand is a diverse and multicultural island nation in the Pacific Ocean. It consists of two main islands, aptly named the North Island (Te Ika-a-Māui) and the South Island (Te Waipounamu). With a population of approximately five million people, New Zealand is made up of six provinces. Wellington is the capital city and the seat of government, while Auckland is the country's largest and most commercially dynamic centre. Christchurch is New Zealand's second largest city and is a hub for business and innovation in the South Island.

New Zealand offers a stable, transparent, and business-friendly environment that continues to attract entrepreneurs, investors, and enterprises, both domestic and foreign. It consistently ranks among the world's best for ease of doing business, with particularly strong ratings in starting a business, buying property, paying taxes, and protecting minority investors – reflecting the strength of its regulatory systems, independent judiciary, and sound democratic governance.

As a trade-oriented economy, New Zealand benefits from strong connections across the Asia-Pacific region. The country's growing reputation for innovation, sustainability, and digital transformation encourages expansion of domestic enterprises to other markets, as well as foreign investment into the country. The economy is underpinned by a highly developed primary sector, advanced infrastructure, and a skilled and mobile workforce.

The country's legal system, based on the English common law tradition, provides clear property rights and reliable dispute resolution processes – foundations which are essential for business certainty and investor confidence.

At Parry Field Lawyers, we are proud to support clients across New Zealand and internationally from our offices in Christchurch, Auckland, Hokitika, and Rolleston. Whether you are establishing a new venture, acquiring assets, or expanding your operations in New Zealand, our team is well-equipped to provide strategic legal guidance tailored to your business needs.

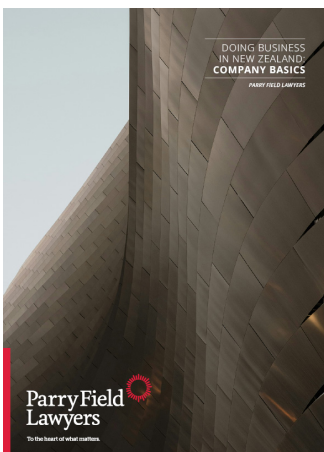


## RESOURCES FOR BUSINESSES

Each business is unique and so are the legal challenges (and opportunities) they encounter. To help guide you in your decision-making and to assist your business, we have created this short guide as a gateway to our library of resources which cover a range of topics that may be helpful as you establish, grow, and expand your business. You will find electronic copies of all of our resources on our [website](#).

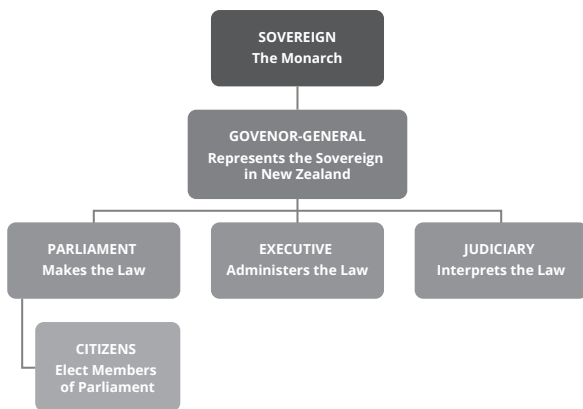
To help familiarise you with how our resource guides work, in this “Introduction to Doing Business in New Zealand” we include a guide to the New Zealand legal and political system.

Further guides in this library of resources are below.



# THE NEW ZEALAND LEGAL AND POLITICAL SYSTEM

New Zealand is a self-governing and democratic country. The system of governance is based on the British Westminster parliamentary system. Power is split between three branches of the government: Parliament, the Executive, and the Judiciary. The British Monarch, in his or her capacity as King or Queen of New Zealand, acts as the ceremonial head of state represented in New Zealand by the Governor-General. While New Zealand is a former colony of Britain and remains part of the British Commonwealth, it is a fully independent state.



## Parliament and the Legislative Process

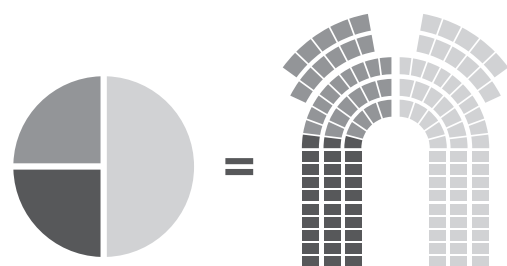
Parliament makes the laws of New Zealand through passing legislation. It has a single chamber, the House of Representatives, made up of Members of Parliament (commonly referred to as MPs). MPs are democratically elected to represent the views of the public. The MPs create law by debating and examining proposed laws (called Bills). This process requires the Bill to go through a number of stages designed to scrutinise the law and allow for public input. For a Bill to become law it must pass through multiple votes by the House of Representatives. Unless a Bill is fast-tracked under urgency, it must undergo a committee period where public consultation is sought. If the Bill passes through the necessary stages, it will only become law once it is signed into law by the Governor General. This represents the assent of the Sovereign and fulfils a constitutional and largely ceremonial step as the Governor-General remains politically neutral.

## The Political System

The MPs who create law in Parliament are elected every three years. New Zealand uses a Mixed Member Proportional (MMP) system. This functions by giving each person two votes. Any New Zealand citizen or resident for electoral purposes is eligible to vote. A resident for electoral purposes includes someone who holds a valid resident or other visa, lives in New Zealand, and whose visa does not require that person to leave within a specified time. The first vote is for the political party of their choice. The second vote is for an individual to represent their electorate, a geographic area with a representative in Parliament. These votes determine the share of seats the party will have to fill in Parliament (out of the total 123). Every individual who wins an electorate has a seat in Parliament. The remaining seats are filled by other members of political parties, depending on the proportion of votes they receive in the party vote. A party must win an electorate or receive at least 5% of the total party vote to be represented in parliament.

New Zealand has two major political parties, the centre-left Labour Party and centre-right National Party. The MMP system is designed to allow smaller parties, such as the Green Party, ACT, New Zealand First, and Te Pāti Māori, to have opportunities to be represented in government.

After the election, whoever has the majority of seats in Parliament will form the Government. Due to the MMP system, this most commonly requires multiple parties to form a coalition. This means parties come to an agreement to combine the number of seats won to create a majority, usually made up of a major party and one or two smaller parties. The leader of the largest party will generally become the Prime Minister.



This proportion of the party votes

The same proportion of seats in Parliament

## The Executive

The Executive branch is led by the Prime Minister as the head of government. At the heart of government decision-making is a group of Ministers who make up the Cabinet. This model is similar to the United Kingdom and Australia. Ministers oversee certain portfolios relating to areas such as health, education, and transport. The Minister's role is to oversee these areas and direct the public service. These Ministers are still Members of Parliament and sit in the House of Representatives. Therefore, they are accountable to Parliament and the public for their performance.

The public service advises the Ministers on decisions and implements their decisions. Each department is managed by a Chief Executive. It is important to note that the public service is politically neutral and does not change with the government.

## Local Government

Although New Zealand does not have state or provincial legislatures, there are local regional, city, and district councils. City and district councils have wide responsibilities ranging from providing infrastructure services, making decisions on zoning, and maintaining recreational and cultural facilities. Regional councils have a focus on managing natural resources. Although these authorities have a broad range of responsibilities, the decisions of the central government take precedence.

## Judicial System

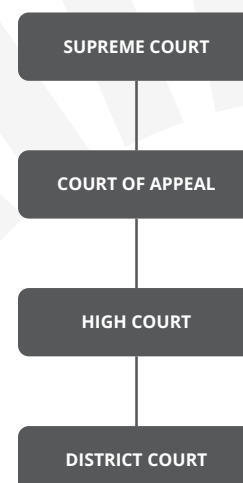
The court system is independent from the Executive and Parliament. New Zealand is a common law country with judges who apply the law passed from Parliament by hearing and decision making. The courts operate in a hierarchy, where the decision of a lower court can be appealed to the next court up the ladder. A decision of a higher court is binding on lower courts.

At the base on the hierarchy is The District Court which deals with a variety of matters. The District Court hears

the majority of criminal matters, as well as civil cases where the amount in dispute is less than \$350,000. Next is the High Court which deals with serious criminal, civil, and administrative law matters, in addition to appeals from the District Court. The Court of Appeal hears civil and criminal appeals from the High Court and criminal appeals of District Court jury trials. At the top of the hierarchy is The Supreme Court, New Zealand's final appeal court. The Supreme Court will only agree to hear appeals under specific circumstances. This includes when an appeal is a matter of general importance, commercial significance, a substantial miscarriage of justice, or a significant issue relating to Te Tiriti o Waitangi – the Treaty of Waitangi.

There are also specialist courts and tribunals which decide matters related to specific areas of law such as the Environment Court, Māori Land Court, and Employment Court. Additionally, there are several Tribunals and Authorities, including the Tenancy Tribunal, Immigration and Protection Tribunal, and Disputes Tribunal. These tribunals are a more informal way to resolve smaller disputes.

New Zealand's courts are almost entirely open to the public, providing opportunity for scrutiny of court decisions. The aim is to promote trust and ensure accountability of decision-makers.



## TE TIRITI O WAITANGI – THE TREATY OF WAITANGI & MĀORI REPRESENTATION

The influence of Māori, the indigenous people of Aotearoa New Zealand, is central to the country's culture, history, and governance systems. Te Tiriti o Waitangi – The Treaty of Waitangi is a founding document of New Zealand signed in 1840 between Māori chiefs and representatives of the British Monarch. Although New Zealand is now an independent country, the Treaty remains an important document, specifically as it recognises the special position of Māori as the indigenous peoples of Aotearoa. The Treaty is commonly referenced in New Zealand law, policy, and court decisions.

The Treaty has conflicting translations between the English and Te Reo Māori versions. In essence, Te Tiriti provides that the British Crown have the right to govern, but Māori retain tino rangatiratanga (chieftainship) over their land and treasures. The courts have recognised principles of Te Tiriti o Waitangi – The Treaty of Waitangi which are used in interpretation and are referenced in legislation and policy. The 1987 landmark Court of Appeal decision in *New Zealand Māori Council v Attorney General* recognised the Treaty principles that have since been developed in forums such as the Courts and the Waitangi Tribunal. The Courts have recognised that the Treaty is a “living document”, with the principles and understanding evolving with society.

In 1975, the Waitangi Tribunal was established as an ongoing Commission of Inquiry to investigate and address breaches of Te Tiriti. The Tribunal can examine claims of breach, report on proposed legislation where requested by Parliament, and recommend settlements between the Crown and Māori to provide redress. These settlements are often in the form of restitution of land confiscated by the Crown and financial compensation. To date, over 80 major settlements have been signed.

Māori also have dedicated representation in the Government of New Zealand. This includes seven seats in Parliament which are voted on by Māori who have chosen to be part of the Māori electoral roll. Representation is further facilitated by the Ministry of Māori Development, which monitors government policy impacting Māori.



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