

Introduction

Niue is an island nation located in the South Pacific Ocean. It is commonly known as the "Rock of Polynesia". Natives of the island call it "the Rock." Although it is self-governing, it is in free association with New Zealand, meaning that the Sovereign in right of New Zealand is also Niue's head of state. Most diplomatic relations are conducted by New Zealand on Niue's behalf. Niue is located 2,400 kilometers northeast of New Zealand in a triangle between Tonga, Samoa, and the Cook Islands. Niuean Language and English Language are both taught in schools and used in day to day business and communications.

Niue has been self-governing, in free association with New Zealand, since 1974. Niue is fully responsible for its internal affairs. Having no military or the resources to maintain a global diplomatic network, New Zealand retains responsibility for the foreign affairs and defense of Niue, but these obligations are only exercised at the request of the government of Niue. The island mainly interacts with the world through its diplomatic mission in Wellington, New Zealand.

Niue is also a member of the South Pacific Forum and a number of regional and international agencies. It is not a member of the United Nations, but is a state party to the United Nations Convention on the Law of the Sea and the Ottawa Treaty.

General Information.

Type of Company:	IBC
Currency:	\$ US Dollar.
Minimum Capital:	The usual authorised share capital is \$50,000.
Capital duty:	The minimum paid up share capital is \$1.00.
Availability of shelf Co's:	Yes.
Bearer / nil par value shares:	Registered shares, shares with no par value, preference shares, redeemable shares and shares with or without voting rights.
Shareholders:	A minimum of one shareholder is required.
Directors:	A minimum of one director is required, natural persons or corporate bodies.
Secretaries:	A Secretary is not required, but still normally appointed to facilitate signing obligations.
Registered Office:	A Registered Office must be maintained in the Niue.
Statutory Submissions:	There is no requirement to file an annual return or company accounts. Accounts however must be maintained with the company documents for the benefit of members.
Double Taxation Treaties:	Niue is not party to any double taxation agreements
Directors Meetings / AGM's	AGM is not required in Niue.
Public Records:	Details of the Registered Office, registered agent and a copy of the Memorandum and Articles of Association,

Annual Government Fees/Duties: US \$150 irrespective of the volume of authorised share capital and/or kind of shares.

Advantages: A Niue IBC is exempted from local taxation. Full anonymity is possible through the use of nominees

Disadvantages: Niue is not a popular jurisdiction to register in due to more popular jurisdictions being already available.

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