

PRESENTERS



Greer Fredricson, Senior Associate, Chapman Tripp, Auckland

Greer is a senior associate in the Auckland office of Chapman Tripp. A corporate and commercial law specialist, she provides structuring and general commercial advice for a range of clients including iwi entities and charities. Greer advises clients on a broad range of corporate and commercial matters including general contracting, governance advice and structuring generally, with a particular emphasis on the use, documentation and establishment of limited partnerships.



Bevan Miles, Partner, Chapman Tripp, Auckland

Bevan leads Chapman Tripp's National Tax practice. He advises on a wide range of tax matters, including restructuring, international transactions and transfer pricing, significant mergers and acquisitions (M&A), financing and capital raising transactions, tax disputes, and tax risk management. Bevan's extensive financial services sector experience sees him regularly advising financial services businesses on tax rules applicable to banking, insurance, and investments/funds management (including PIE rules).

The statements and conclusions contained in this presentation are those of the author(s) only and not those of the New Zealand Law Society. This presentation has been prepared for the purpose of a Continuing Legal Education course. It is not intended to be a comprehensive statement of the law or practice, and should not be relied upon as such. If advice on the law is required, it should be sought on a formal, professional basis.

CONTENTS

BUSINESS STRUCTURING.....	1
INTRODUCTION	1
THE TOOLKIT – COMMON LEGAL FORMS FOR COMMERCIAL UNDERTAKINGS IN NEW ZEALAND.....	1
CAN I ASK A COUPLE OF QUESTIONS?	2
COMPANIES.....	2
LIMITED PARTNERSHIPS	4
PARTNERSHIP.....	6
UNINCORPORATED JOINT VENTURE.....	7
TRADING TRUST WITH CORPORATE TRUSTEE	9
COMPARING ADVANTAGES AND DISADVANTAGES	10
POWERPOINTS.....	25