

# File an annual return

## Information required to complete the annual return

Filing an annual return is also an opportunity to confirm and update information held on the Register of Companies about the company. All companies are required to file an Annual Return in June of each calendar year. A company is not required to file an Annual Return in the calendar year of its incorporation.

Filing an annual return is easy, you will be required to update the following details:

- Update company address details
- Update company director details
- Update share parcel details
- Update auditor details (if applicable)

## How to file

To file your annual return:

- Complete the details on the required [annual return form](#).
- Send the signed and completed form along with the fee (\$45) to the Companies Office.

Documents can be delivered by hand during normal business hours or through the post to the following address:

Registrar of Companies  
Treasury Department  
Niue Public Services  
PO Box 36  
Utuko  
Alofi  
Niue

## Is my company required to file an annual return?

Under section 124 of the Companies Act 2006 (the Act), all companies incorporated under the Act must file an Annual Return in the prescribed form.

The directors are responsible for the preparation and delivery of the Annual Return to the Registrar of Companies.

A company is required to file an Annual Return in the calendar year following its incorporation and every year thereafter.

e.g. a company incorporated between 1 January – 31 December 2007 must file an Annual Return in 2008 and every year thereafter.