

QUIGG PARTNERS

*Level 7, The Bayleys Building, 28 Brandon Street, PO Box 3035, Wellington, New Zealand
Telephone 04 4 472 7471, Fax 04 4 472 7871*

BARRISTERS & SOLICITORS

DUE DILIGENCE

LEGAL ISSUES LIST

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No.	LEGAL DUE DILIGENCE ISSUES FOR CONSIDERATION
Corporate Matters	
1.	Company records, including constitution, shareholder resolutions/minutes, director resolutions/minutes, director certificates
2.	Company structure
3.	Statutory Records including interest registers, share register etc.
4.	Board Minutes
5.	Delegation levels
6.	Group policies (eg. environmental)
Contracts	
7.	Licence agreements
8.	Agency agreement
9.	Distributor agreements
10.	Customer Agreements
11.	Supply agreement
12.	Sponsorship/advertising/ promotional agreements
13.	Corporate support relationships and agreements/arrangements with other related companies
14.	Joint Ventures Agreements
15.	Equipment leases or hire purchase agreements
16.	Non compete / Exclusivity Agreements
17.	Business Acquisition Agreements
18.	Finance/Loan Agreements
19.	Guarantee/indemnity Agreements

Financial/Operational	
20.	Past five years annual accounts
21.	Recent interim/management accounts (since end of last financial year)
22.	Compliance with Financial Reporting Act
23.	Business Plans
24.	Inter group advance(s)
25.	Treasury functions (eg. delegations and authorisation, fidelity insurance, FX/swaps exposures)
Employees/Contractors	
26.	Employment agreements
27.	Contractor agreements
28.	Health and Safety Policies and Manuals
29.	Human Resource Policies and Manuals
30.	KiwiSaver compliance
31.	ACC payments and claims
Superannuation	
32.	Superannuation schemes
Litigation and Claims	
33.	Litigation, claims and disputes
Insurance	
34.	Existing insurance cover
35.	Claims history
Tax	
36.	Tax returns for last five years
37.	Any tax administration issues (e.g. penalties)
38.	Any off balance sheet transactions
39.	Report on IRD reviews/investigations/assessments
Land Interests	

40.	Land interests including freehold, leasehold and licensed premises
Resource Management	
41.	Resource consents, discharge permits, dangerous goods licences, etc.
Information Technology	
42.	Licences, support arrangements, escrow arrangements.
Treaty of Waitangi	
43.	Treaty of Waitangi issues
Compliance	
44.	Including Fair Trading Act, Privacy Act, Employment Relations Act, Human Rights Act, Wages Protection Act, Holidays Act, Commerce Act, Securities Act, Securities Markets Act, Unsolicited Electronic Messages Act, Copyright Act, Trademark Act, Building Act, Companies Act, Financial Reporting Act, Personal Property Securities Act.
Intellectual Property	
45.	Trademark protection
46.	IP Licences
47.	Registered user agreements
48.	Domain names and websites
Exports	
49.	Specific requirements for export countries
Quality Control	
50.	Applicable standards
Overseas Subsidiaries	
51.	Offshore entities
Stock Exchange Rules	
52.	Compliance with listing rules