

Jurisdiction's name:	Cook Islands
Information on Tax Identification Numbers	
Section I – TIN Description	
<p>Please provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p>	
Automatic issuance of TINs to all residents for tax purposes:	
Individual:	yes no
<p style="padding-left: 40px;">If no, instances where individuals are not being automatically issued a TIN are:</p>	
Entities (as defined by the CRS):	yes no
<p style="padding-left: 40px;">If no, instances where Entities are not being automatically issued a TIN are:</p>	
Section II – TIN Structure	
<p>This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).</p>	
Section III – Where to find TINs?	
<p>Taxpayer personally responsible for keeping TIN. Revenue Management Division maintains TIN database on its revenue management system</p>	
Section IV – TIN information on the domestic website	
<p>N/A</p>	

Section V – Contact point for further information

Please provide the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

Andrew Haigh – Treasurer of Revenue Management
andrew.haigh@cookislands.gov.ck

Geraldine Ryan- Legal Counsel Revenue Management
geraldine.ryan@cookislands.gov.ck

Philip Eyre- Senior Tax Adviser Revenue Management
philip.eyre@cookislands.gov.ck

CRS by Jurisdiction – implementation texts
Primary legislation: Income Tax Act 1997
Link: : http://www.mfem.gov.ck/tax/aeoi
Secondary legislation: Income Tax (Automatic Exchange of Financial Account Information and Other Matters) Amendment Act 2016
Link: http://www.mfem.gov.ck/tax/aeoi
Guidance: To be published December 2017
Link:
List of low risk non-reporting FIs and excluded accounts
Link:
Domestic reporting format
Link:
Wider approach: Yes
Link: