

Information on Tax Identification Numbers

Section I – TIN Description

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.

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.

Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.

Automatic issuance of TINs to all residents for tax purposes:

Individual: **no**

If no, instances where individuals are not being automatically issued a TIN are:

The individual has not applied to Revenue Management Division for an RMD number

Entities (as defined by the CRS): **no**

If no, instances where Entities are not being automatically issued a TIN are:

The entity is incorporated at the Ministry of Justice under the Companies Act 1971 and has not applied or been referred to Revenue Management Division for an RMD number

Note that an entity incorporated under any of the International Companies Act 1982, Limited Liabilities Companies Act 2008, International Trusts Act 1984 or International Partnerships Act 1984 has no need to apply to Revenue Management Division for an RMD number

Section II – TIN Structure

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).

Numeric 5 digits, e.g. 99999

Section III – Where to find TINs?

Please list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.



Confirmation of RMD Number.pdf

Section IV – TIN information on the domestic website

Please provide hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

<http://www.mfem.gov.ck/tax/forms-returns#registrations>

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.

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