

<b>Jurisdiction's name:</b>	<b>COOK ISLANDS</b>
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<b>Information on Residency for tax purposes</b>
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<b>Section I – Criteria for Individuals to be considered a tax resident</b>
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Income Tax Act 1997, Section 82(1)

82. Place of residence, how determined - (1) For the purposes of this Part, a natural person is deemed to be resident in the Cook Islands if-

- (a) the person's home is in the Cook Islands; and
- (b) the person is personally present in the Cook Islands for more than 183 days in a 12-month period.

<b>Section II – Criteria for Entities to be considered a tax resident</b>
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Income Tax Act 1997, Section 82(2) (as amended by the Income Tax (Company Residence) Amendment Act 2021)

82. Place of residence, how determined – (2) A company is deemed to be resident in the Cook Islands within the meaning of this Part if—

- (a) the directors of the company, in their capacity as directors, exercise control of the company in the Cook Islands, even if the directors' decision-making also occurs outside the Cook Islands; or
  - (b) the place of effective management of the company is in the Cook Islands; or
  - (c) the company is a Cook Islands company and, at any moment in time during the income year, 3 or more of its directors are resident in the Cook Islands.
- (3) Subsection (2) applies to all companies on and from 1 January 2023

Note that a Cook Islands company means a company incorporated in the Cook Islands.

<b>Section III – Entity types that are as a rule not considered tax residents</b>
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<b>Section IV – Contact point for further information</b>
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