

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

*ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol*

## COOK ISLANDS

### Compilation of Declarations currently in force <sup>(\*)</sup> concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	-

**Declarations contained in a Note Verbale from the Ministry of Foreign Affairs and Immigration of the Cook Islands, dated 22 March 2017, supplementing the instrument of ratification deposited with the Secretary General of the OECD on 29 May 2017 - Or. Engl. (*in force since 1 September 2017*)**

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:** Taxes on income or profits, including withholding taxes.
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax.
- . **Article 2, paragraph 1.b.iii.D:** Excise Taxes on alcohol and sugar.

#### ANNEX B – Competent Authorities

The Treasurer of Revenue Management or his authorised representative.

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

--

-----  
(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>