

AEOI Reportable Jurisdictions – Cook Islands

The Cook Islands' initial list of reportable jurisdictions for the purposes of the CRS applied standard and requirements under the Income Tax Act 1997 and the Income Tax (Automatic Exchange of Financial Account Information) Regulations 2017.

It is anticipated that the list will need to be updated periodically to add new jurisdictions to the list, or remove any if necessary.

List of Reportable Jurisdictions:

Andorra, Anguilla, Antigua and Barbuda, Argentina, Aruba, Australia, Austria, Azerbaijan, Barbados, Belgium, Belize, Brazil, Brunei Darussalam, Bulgaria, Canada, Chile, China (People's Republic of), Columbia, Cook Islands, Costa Rica, Croatia, Curacao, Cyprus, Czech Republic, Denmark, Dominica, Estonia, Faroe Islands, Finland, France, Germany, Ghana, Gibraltar, Greece, Greenland, Grenada, Guernsey, Hong Kong (China), Hungary, Iceland, India, Indonesia, Ireland, Isle of Man, Israel, Italy, Japan, Jersey, Korea, Latvia, Lebanon, Liechtenstein, Lithuania, Luxembourg, Macao (China), Malaysia, Malta, Mauritius, Mexico, Monaco, Montserrat, Netherlands, New Zealand, Niue, Norway, Pakistan, Panama, Poland, Portugal, Romania, Russian Federation, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, San Marino, Saudi Arabia, Seychelles, Singapore, Sint Maarten, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Switzerland, Trinidad and Tobago, Turkey, United Kingdom, Uruguay, Vanuatu