



Business Application for De-registration		
Q:1	Applicant information	
Full Legal Name:	<input type="text"/>	
Trade name:	<input type="text"/>	
RMD No:	<input type="text"/>	
Q:2	Address Information	
Physical Address: <input type="text"/>		
Village/Suburb:	<input type="text"/>	
Island/City:	<input type="text"/>	
Country:	<input type="text"/>	
Postal Address:*		
<small>*if different to your physical address</small>		
Village/Suburb:	<input type="text"/>	
Island/City:	<input type="text"/>	
Country:	<input type="text"/>	
Q:3	Contact information	
Phone:	<input type="text"/>	
Mobile:	<input type="text"/>	
Email:	<input type="text"/>	
Q:4	Organization Type	
Company <input type="checkbox"/>	Partnership <input type="checkbox"/>	Sole Trader <input type="checkbox"/>
Club/Society/Charity/ Other Organisation <input type="checkbox"/>	Estate/Trust <input type="checkbox"/>	
Q:5	Please complete the following details.	
Date on which your registration should cease:	<input type="text"/>	
Reason (s):	<input type="text"/>	
Q:6	Select the following for which this application refers to:	
<input type="checkbox"/>	RMD Number (ALL Tax Types) (Go to Q:7)	
	– Income Tax	
	- Import VAT/Duty	
	- Provisional Tax	
	- Withholding Tax	
	- Value Added Tax	
	- PAYE	
<input type="checkbox"/>	Value Added Tax (Go to Q:8)	
<input type="checkbox"/>	PAYE (Go to Q:9)	



REVENUE MANAGEMENT DIVISION
Ministry of Finance and Economic Management

RM3

- Q:7**
- a) Have you filed all your Income tax returns up to date? Yes No
- b) If YES, for which taxable period was your last return filed?
- c) Have you paid all your taxes due? Yes No

Note: For VAT and PAYE cancellation, please refer to Q8 and Q9 respectively

VALUE ADDED TAX

- Q:8 (a)** If you wish to cancel your VAT registration, one of the two conditions must apply.
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(b) Date on which the taxable activities ceased

(c) On what date should your VAT registration cease?

(d) Will you be keeping any of the business assets when your registration ceases?

Yes

No *Go to Q:8 (e)*

If YES, please list them:

ASSET	Lesser of cost or open market value

- (e)** Have you filed your final VAT return for the business? Yes No
- If YES, have you accounted for VAT on the assets you have sold or kept? Yes No
- If YES, in which taxable period?



PAYE

Q:9 (a) If you wish to cancel your PAYE registration, one of the two conditions must apply.

I have ceased all Business activities

I am still operating but no longer employing

(b) Date on which you ceased to employ:

(c) On what date should your PAYE registration cease?

(d) Have you filed your final PAYE return for the business? Yes No

If YES, in which taxable period?

Have you also submitted the final PAYE Reconciliation for the business? Yes No

Q:10 Do you have any further comments to make which you think may be relevant?

Q:14 Statutory Declaration

I, *Print full/legal name here* , *Position*

declare that the information given on this form, to be true and correct.

Signature

Date

⊗ Penalties may be imposed for giving false or misleading information.



OFFICE USE ONLY

Tax returns filed to date

Date:

Debt cleared

Tax Officer Initials:

Application processed:

Approved

Declined *(state reasons below)*

Officer's Comments:

Revenue Management Division Contact Details

Phone: + 682 29365

Fax: + 682 29465

Email: customs.info@cookislands.gov.ck

Email: tax.info@cookislands.gov.ck

Website: www.mfem.gov.ck