

TAX CALCULATION cont'd

18)(3) Use this calculation if you were in the country for a complete year and did not receive income from dividends or from a trust.

Total Income from box 17a			
Less donations (min. \$200, max. \$5,000)	-		
Balance			
Less exemption	- \$14,600	00	Tax
Balance			17%
Less (if balance exceeds \$15,400)	- \$15,400	00	17%
Balance			27%
Less (if balance exceeds \$50,000)	- \$50,000	00	27%
Balance (if any) taxed at 30%			30%
Total tax payable			18(a)

Total (insert at box 19)

Final Calculation:

- 19) Tax payable from box 18(a)
- 20) Less tax already paid from box 17(b)
- 21) 19 minus 20 is your 2025 tax payable/refundable
- 22) Deduct 2025 provisional tax paid (if any)
- 23) Balance of tax to pay or refund

Additional taxes apply after the 1st November 2026 whether or not notice of assessment is issued

24) 2025 Provisional Tax

If your tax to pay at box 21 is greater than \$2,000, or if your 2025 tax to pay will be greater than \$20,000, provisional tax is payable.

a Provisional Tax option: S or E

b 2025 Provisional Tax Amount:

If you are unsure of your provisional tax obligation, please contact Revenue Management



1) 2025
INDIVIDUAL
ANNUAL RETURN OF INCOME

RM. 5
Income Tax Act 1997

- 2) RMD Number:
- 3) Surname: Mr. / Mrs. / Miss. / Ms
First Name(s):
- 4) Postal Address:
- 5) Email Address:
- 6) Daytime Phone Number:
- 7) Occupation:
- 8) Did any of these situations apply during the year?

* This is your first return
* You arrived in the Cook Islands and became a resident
* You left the Cook Islands permanently
* This return is for a deceased person to the date of death

Yes / No
Yes / No
Yes / No
Yes / No

If yes to arrival or departure, advise the date you arrived or departed.
- Declaration:
This is a correct return of all my income and deductions for the year ended 31/12/2025
- Signed: Dated: / /

INCOME

9) Did you receive income from employment?

Including income from salary, wages and all other income received by you from your principal and secondary employment:

Name of Employer	Gross		PAYE	
	\$	¢	\$	¢
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
If the certificate do not cover a full 12 months, please say why:	Totals: a	_____	b	_____

10) Interest:

NB - All interest received from Cook Islands is taxable and should be declared here.

Name of Payer	Gross		Tax Deducted	
	\$	¢	\$	¢
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Totals: a	_____	_____	b	_____

11) Dividends:

Gross dividends from C.I. Companies
Show any overseas dividends at box 15

	Gross		Tax Withheld	
	\$	¢	\$	¢
_____	_____	_____	_____	_____
Totals: a	_____	_____	b	_____

12) Business Income:

Net business income:

Attach full details and financial statements:

a \$ _____ ¢ _____

13) Rental Income:

Net rental income:

a \$ _____ ¢ _____

14) Partnership/Estate/Trust Income

Net partnership income

Partnership/Estate/Trust name:

	Gross		Tax Withheld	
	\$	¢	\$	¢
_____	_____	_____	_____	_____
a	_____	_____	b	_____

15) Overseas Income:

Net overseas income in Cook Islands currency

Tax paid cannot exceed C.I. equivalent tax payable

Staple proof of overseas tax paid to page 3

	Gross		Tax Withheld	
	\$	¢	\$	¢
_____	_____	_____	_____	_____
a	_____	_____	b	_____

16) Other Income:

Any other income received not included above

Staple details of other income to page 3

	Gross		Tax Withheld	
	\$	¢	\$	¢
_____	_____	_____	_____	_____
a	_____	_____	b	_____

16(c) Loss brought forward from previous year

(\$ _____)

17) Total Income and tax for page 2:

Add up income from boxes 9a to 16c

a _____

Add up tax already withheld from boxes 9b to 16b

b _____

TAX CALCULATION cont'd

18)(1) Use this calculation if you arrived into or departed from the country during the year:

(i) Workout the number of days you were personally present in the country = a

(ii) Calculate your exemption below:

$$\$14,600 \times \frac{\boxed{}}{365} = \$ $$

Total Income from box 17a

Less donations (min. \$200, max. \$5,000)

Balance

Less exemption

Balance

Less (if balance exceeds \$15,400)

Balance

Less (if balance exceeds \$50,000)

Balance (if any) taxed at 30%

Total tax payable

Total (insert at box 19)

18(a)

18)(2) Use this calculation if you received income from dividends and/or trustee income:

Total Income from box 17a

Less donations (min. \$200, max. \$5,000)

Balance

Deduct dividends and/or trust income

Less exemption

Balance (if negative value put \$0)

Add dividends and/or trust income

Balance

Less (if balance exceeds \$15,400)

Balance

Less (if balance exceeds \$50,000)

Balance (if any) taxed at 30%

Total tax payable

Total (insert at box 19)

18(a)