

Automatic Exchange of Financial Account Information

Participating Jurisdictions – Cook Islands

COOK ISLANDS list of participating 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

Updated January 2023

Ref.	Participating Jurisdiction
1.	Albania
2.	Andorra
3.	Anguilla
4.	Antigua and Barbuda
5.	Argentina
6.	Aruba
7.	Australia
8.	Austria
9.	Azerbaijan
10.	The Bahamas
11.	Bahrain
12.	Barbados
13.	Belgium
14.	Belize
15.	Bermuda
16.	Brazil
17.	British Virgin Islands
18.	Brunei

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19.	Bulgaria
20.	Canada
21.	Cayman Islands
22.	Chile
23.	China (People's Republic of)
24.	Colombia
25.	Cook Islands
26.	Costa Rica
27.	Croatia
28.	Curacao
29.	Cyprus ¹
30.	Czech Republic
31.	Denmark
32.	Estonia
33.	Faroe Islands
34.	Finland
35.	France
36.	Germany
37.	Ghana
38.	Gibraltar

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39.	Greece
40.	Greenland
41.	Grenada
42.	Guernsey
43.	Hong Kong (China)
44.	Hungary
45.	Iceland
46.	India
47.	Indonesia
48.	Ireland
49.	Israel
50.	Isle of Man
51.	Italy
52.	Jamaica
53.	Japan
54.	Jersey
55.	Kazakhstan
56.	Kenya
57.	Korea
58.	Kuwait
59.	Latvia

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60.	Lebanon
61.	Liechtenstein
62.	Lithuania
63.	Luxembourg
64.	Macau (China)
65.	Malaysia
66.	Maldives
67.	Malta
68.	Marshall Islands
69.	Mauritius
70.	Mexico
71.	Monaco
72.	Montserrat
73.	Morocco
74.	Nauru
75.	Netherlands
76.	New Caledonia
77.	New Zealand
78.	Nigeria
79.	Niue
80.	Norway

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81.	Oman
82.	Pakistan
83.	Panama
84.	Peru
85.	Poland
86.	Portugal
87.	Qatar
88.	Romania
89.	Russian Federation
90.	Saint Kitts and Nevis
91.	Saint Lucia
92.	Saint Vincent and the Grenadines
93.	Samoa
94.	San Marino
95.	Saudi Arabia
96.	Seychelles
97.	Singapore
98.	Sint Maarten
99.	Slovak Republic
100.	Slovenia
101.	South Africa

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102.	Spain
103.	Sweden
104.	Switzerland
105.	Thailand
106.	Türkiye
107.	Turks & Caicos Islands
108.	United Arab Emirates
109.	United Kingdom
110.	Uruguay
111.	Vanuatu