

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 March 2025

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

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

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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.	Korea
57.	Kuwait
58.	Latvia
59.	Liechtenstein
60.	Lithuania
61.	Luxembourg

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62.	Macau (China)
63.	Malaysia
64.	Maldives
65.	Malta
66.	Marshall Islands
67.	Mauritius
68.	Mexico
69.	Monaco
70.	Nauru
71.	Netherlands
72.	New Zealand
73.	Nigeria
74.	Norway
75.	Oman
76.	Pakistan
77.	Panama
78.	Peru
79.	Poland
80.	Portugal
81.	Romania
82.	Russian Federation
83.	Saint Kitts and Nevis

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84.	Saint Lucia
85.	Saint Vincent and the Grenadines
86.	Samoa
87.	San Marino
88.	Saudi Arabia
89.	Seychelles
90.	Singapore
91.	Sint Maarten
92.	Slovak Republic
93.	Slovenia
94.	South Africa
95.	Spain
96.	Sweden
97.	Switzerland
98.	Thailand
99.	Türkiye
100.	Turks & Caicos Islands
101.	United Arab Emirates
102.	United Kingdom
103.	Uruguay
104.	Vanuatu