

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

Balance

Less (if balance exceeds \$80,000)

Balance (if any) tax at 30%

-			
- \$60,000	00	Tax	
		27%	
- \$80,000	00	27%	
		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 2021 tax payable/refundable

22) Deduct 2024 provisional tax paid (if any)

23) Balance of tax to pay or refund

Payment due date is 1st November 2025 whether or not notice of assessment is issued

24) 2025 Provisional Tax

If your tax to pay at box 21 is greater than \$5,000, or if your 2024 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 - PA ENUA
FULL YEAR**

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	Yes / No
* You arrived in the Cook Islands and became a resident	Yes / No
* You left the Cook Islands permanently	Yes / No
* This return is for a deceased person to the date of death	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 31/12/2024

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:

$$\$60,000 \times \frac{\boxed{}}{365} = \$$$

Total Income from box 17a
Less donations (min. \$200, max. \$5,000)

Balance

Less exemption

Balance

Less (if balance exceeds \$80,000)

Balance (if any) is taxed at 30%

-		
- \$80,000.00	27%	
	27%	
	30%	

Total tax payable

18(a)

Total (insert at box 19)

- 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 \$80,000)

Balance (if any) taxed at 30%

-		
- \$60,000.00		
- \$80,000.00	27%	
	27%	
	30%	

Total tax payable

18(a)

Total (insert at box 19)