

Ministry of Finance and Economic Management

Application for De-registration					
Q:1 Applicant information					
Full Legal Name:					
Trade name:					
RMD No:					
Q:2 Address Info	rmation				
Physical Address:					
Village/Suburb:		Island/City:			
Country:					
Postal Address:*					
*if different to your physical address Village/Suburb:		Island/City:			
Country:		· ·			
Q:3 Contact info	mation				
Phone:		Mobile:			
Email:					
Q:4 Organization	Туре				
Company 🗌	Partnership 🗆	Sole Trader 🗆	Individual		
•	narity/Other Organisation 🗆	Estate/Trust			
Q:5 Please comp	lete the following details.				
Date on which your registration should cease:					
Reason (s):					
Q:6 Select the following for which this application refers to:					
RMD Number (ALL Tax Types) (Go to Q:7)					
	– Income Tax				
	- Import VAT/Duty				
	- Provisional Tax				
	- Withholding Tax				
	- Value Added Tax				
	- PAYE	(Go to Q:8)			
		(Go to Q:9)			



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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		spective	ly		
		VALUE ADDED TAX				
Q:8	(a)	(a) If you wish to cancel your VAT registration, one of the two conditions must apply.				
		I have ceased all VAT activities				
		☐ I am conducting a taxable activity, but my turnover for the next twelve			ext twelve	
		months will be less than \$40,000				
	(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 registra- tion ceases?				
				No	🗌 Go to	Q:8 (e)
		If YES, please list them:				
	Lesser of c		er of cos	st or		
		ASSET		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 on kept?	or	Yes		No 🗆
		If YES, in which taxable period?				



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Y	~			
		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 \Box No \Box		
		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 re	elevant?	
Q:14		Statutory Declaration		
Ι,		Print full/legal name here , Positio	on	
declare that the information given on this form, to be true and correct.				
Signature Date		Date		

 \otimes Penalties may be imposed for giving false or misleading information.



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OFFICE USE ONLY		
Tax returns filed to date	Date:	
Debt cleared	Tax Officer Initials:	
Application processed:		
Declined (state reasons below)		

Officer's Comments:

Revenue Management Division Contact Details				
Phone: + 682 29365	Fax: + 682 29465			
Email: <u>customs.info@cookislands.gov.ck</u>	Email: <u>tax.info@cookislands.gov.ck</u>			
Website: www.mfem.gov.ck				