



**Application for De-registration**

**Q:1 Applicant information**

Full Legal Name:

Trade name:

RMD No:

**Q:2 Address Information**

Physical Address:

Village/Suburb:  Island/City:

Country:

Postal Address: \*

\*if different to your physical address

Village/Suburb:  Island/City:

Country:

**Q:3 Contact information**

Phone:  Mobile:

Email:

**Q:4 Organization Type**

Company  Partnership  Sole Trader  Individual

Club/Society/Charity/ Other Organisation  Estate/Trust

**Q:5 Please complete 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
- Value Added Tax (Go to Q:8)
- PAYE (Go to Q:9)



- 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 respectively*

**VALUE ADDED TAX**

- Q:8 (a)** If you wish to cancel your VAT registration, one of the two conditions must apply.
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- (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 registration ceases?

Yes

No  *Go to Q:8 (e)*

*If YES, please list them:*

ASSET	Lesser of cost or 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 or kept? Yes  No
- If YES, in which taxable period?



**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  No

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 relevant?

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**Q:14 Statutory Declaration**

I,  *Print full/legal name here* ,  *Position*

declare that the information given on this form, to be true and correct.

*Signature*

*Date*

⊗ Penalties may be imposed for giving false or misleading information.



**OFFICE USE ONLY**

Tax returns filed to date

Date:

Debt cleared

Tax Officer Initials:

Application processed:

Approved

Declined *(state reasons below)*

*Officer's Comments:*

**Revenue Management Division Contact Details**

Phone: + 682 29365

Fax: + 682 29465

Email: [customs.info@cookislands.gov.ck](mailto:customs.info@cookislands.gov.ck)

Email: [tax.info@cookislands.gov.ck](mailto:tax.info@cookislands.gov.ck)

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