

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<br>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-<br>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:                |                       |  |
|                                       |                       |  |
| <b>Declined</b> (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                      |   |  |  |  |