

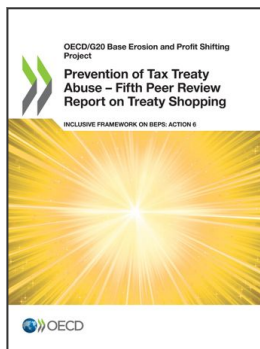
Cook Islands

A. Progress in the implementation of the minimum standard

The Cook Islands has no tax agreements in force, as reported in its response to the Peer Review questionnaire.

B. Conclusion

No jurisdiction has raised any concerns about the Cook Islands.



From:

Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/9afac47c-en>

Please cite this chapter as:

OECD (2023), “Cook Islands”, in *Prevention of Tax Treaty Abuse – Fifth Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/0ffd0ef2-en>

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