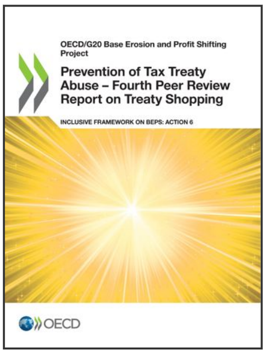
Cook Islands

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.



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