

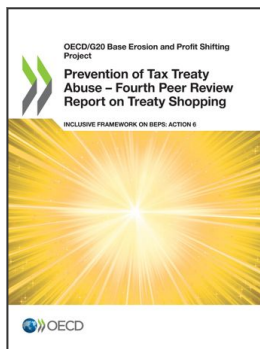
# Cook Islands

## 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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