



REVENUE MANAGEMENT DIVISION
Ministry of Finance and Economic Management

RM2

RMD No:

Importer Code:

Business Application

Q:1 Applicant information

Full Legal Name:

Trade name:

Incorporation 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 Are you a Cook Islands Resident for tax purposes?

YES

NO

Q:5 Organization Type

Company

Partnership

Sole Trader

International Company

Club/Society/Charity/ Other Organisation

Estate/Trust

Tick the following that apply:

Importer

Exporter

Broker

Excise Client

CCA

ALL

Q:6 Please complete the following details.

Nature of Business/Trade:

Organisation Start Date:

Q:7 Please provide the following supporting documents as Identification: *Refer to Note 2*

Certificate of Incorporation for Company/Bodies

Two forms of Identification per Individual

Q:8 Financial Institution/Banking Details

In the case of an overpayment or refund, please provide your banking details for direct deposit

Please select a Bank: ANZ

BSP

BCI

International

Please specify.

International deposits can only be done via Telegraphic Transfer. Bank Fees will be deducted

Name on Account:

Account No:

Suffix No:

Branch No:

Swift/BIC Code:

Bank Physical Address:



Value Added Tax Registration

Q:9 Are you registering for VAT?

No Go to Q:16

Yes Continue to Q:10

Q:10 Was your total turnover (Taxable Supplies) in the last 12 Months more than \$40,000.00?

No Continue to Q:11

Yes Go to Q:13

Q:11 Do you expect your turnover for the next 12 months to be more than \$40,000.00?

No Continue to Q:12

Yes Go to Q:13

Q:12 Was your total turnover or expected turn over more than \$20,000.00? If yes, are you applying for Voluntary Registration under VAT Act. Section 12(4c)?

No *You are not eligible for VAT registration at this time. Go to Q:16*

Yes Continue to Q:13

Q:13 Commencement date of taxable activity?

Date:

Q:14 Select the VAT Accounting basis that you are using?

Invoice/Accruals Basis
Payments/Cash Basis

**Refer: Note 9 (Pg.5)*

Q:15 Do you make Exempt Supplies?

Yes No

Employer/PAYE Registration

Q:16 Will you be employing staff?

Yes Continue to Q:17

No Go to Q:19

Q:17 When will you start employing?

Q:18 Number of employees?

Please refer to Note 8. for details on your responsibilities as an Employer.

Q:19 Would you like an RMD Officer to contact you regarding your Tax & Customs responsibilities?

Individual Income Tax Yes No

Company Income Tax Yes No

Employer/PAYE Yes No

Customs Import/Export Yes No

Value Added Tax Yes No



Additional Contact Details

Q:20 Please print the Name; Address; Personal RMD Number of each Shareholder/Director/Partner/Trustee/
Executive office holder below

Full Name:

Have you even been known by another name? i.e. Maiden Name: Yes No

If Yes, Please provide:

Title/Position Held: RMD No:

Address:

Full Name:

Have you even been known by another name? i.e. Maiden Name: Yes No

If Yes, Please provide:

Title/Position Held: RMD No:

Address:

Full Name:

Have you even been known by another name? i.e. Maiden Name: Yes No

If Yes, Please provide:

Title/Position Held: RMD No:

Address:

Full Name:

Have you even been known by another name? i.e. Maiden Name: Yes No

If Yes, Please provide:

Title/Position Held: RMD No:

Address:

Full Name:

Have you even been known by another name? i.e. Maiden Name: Yes No

If Yes, Please provide:

Title/Position Held: RMD No:

Address:

If you require more 'Additional Contact Details' please let our staff know.

Yes Additional contact details' page(s) are attached.



Third Party Notification/Access

Q:21 Please advise (The below contact person) of the RMD Number and/or Client Code allocated to me.

Contact Person:

Company/Agent:

Email:

Contact No:

Note: Refer to Declaration Note '4' for clarification.

If you have an Accountant or Lawyer, please provide the following:

Accountant Name:

Accounting Firm:

Address:

Contact No: Contact No:

Email:

Would you like RMD to allow your Accountant Third Party access, including online access to your RMD E-Tax Profile?: Yes No

Lawyer Name:

Law Firm:

Address:

Contact No: Contact No:

Email:

Would you like RMD to allow your Lawyer Third Party access, including online access to your RMD E-Tax Profile?: Yes No

Q:22 E-Tax Online Registration

Email/Username:

User Full Name:

Assigned Roles: Accounts Payments Returns
 Web User Management All

Tax Types Assigned: Income Tax PAYE PAYE Reconciliation
 Value Added Tax Withholding Tax Interest Paid Rec

Print the full name, contact number and email of a person we can contact about this registration

Name:

Contact No: Contact No:

Email:



Important Information

Notes:

- 1 You Must tick ALL boxes that apply
- 2 A Copy of your Company's Certificate of Incorporation must be attached, also details of Trading Name if different from registered Company name for Partnerships & Sole Traders and Trading name (if applicable) is required.

Private individuals must supply two forms of Identification. Refer to Approved Identification list below. Original documentation may need to be sighted by a Revenue Management staff member for verification.
- 3 A copy of the passport biography details page is the preferred ID for all names listed. Including Directors/Partners/Contact Persons/Signatory of form. If no Passport exists please provide a copy of that person's Drivers License. All Directors/Partners must be listed.
- 4 Complete this section if an agent/broker is acting on your behalf.
- 5 This Application must be completed and signed by an authorised person of the entity concerned or the Importer/Exporter of the goods if the Importer/Exporter is a private individual. For Broker or CCA Codes, a separate application (CICS Form 77) is to be completed.
- 6 Incomplete applications will be rejected and returned for completion.
- 7 Please note that you are required to keep business records in the Cook Islands for a minimum period of 5 years pursuant to: Section 129 of the Customs Revenue and Boarder Protection Act 2012 & Section 217 of the Income Tax Act 1997.
- 8 Employer & PAYE responsibilities as an Employer. Income Tax Act 1997. Section 145. Tax deductions to be made by employers.
- 9 Accounting basis: refer to VAT Quick reference guide.
- 10 Updating contact information - Please ensure that you keep your contact details up to date.

Approved Identification

Category A

Photo Identification

New Zealand Passport

Foreign Passport

Cook Islands Drivers License

Category B

Supporting Documentation

Cook Islands Birth Certificate

Certificate of Incorporation

Trust Deed

⊗ You must provide 1 original document from category A, and one original document from category B with your application.

⊗ You must provide 1 original document from category A, for each individual listed at Q:19 (page 3).

Original documentation may need to be sighted by a Customs or Revenue Management staff member for verification.



Declaration Form

Q:23 Who is signing this form (Complete the below fields).

Name of signatory:

Position held:

Example of Position held: owner, director etc.

Q:24 Consent (Please select 'one' of the options listed).

For the purpose of this application, I consent to receiving my RMD number/Confirmation of Business registration by:

Email:

Postal Address:

In office pick up

Acknowledgment of your tax obligations statement.

Meeting your tax obligation means providing Revenue Management Division with accurate information so we can assess your liabilities or your entitlements under the Acts we administer. Revenue Management Division may charge penalties if you do not.

Statutory Declaration

I, *Print full/legal name here*

declare that the information given on this form, to be true and correct. *(Refer to note 6)*

I authorise Revenue Management Division to contact any agency that issued a document I have used in support of this application, to verify the details of the document for the purpose of this application.

I have read the 'Acknowledgement of your tax obligations statement' above before signing this declaration.

Signature

Date

Penalties may be imposed for giving false or misleading information.

Office use only

Upload documents

Date:

Added to E-tax Profile

Tax Officer Initials:

Related Contact details

Customs Officer Initials:

Revenue Management Division Contact Details

Phone: + 682 29365

Fax: + 682 29465

Email: customs.info@cookislands.gov.ck

Email: tax.info@cookislands.gov.ck

Website: www.mfem.gov.ck