



Council of the
European Union

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OUTCOME OF PROCEEDINGS

From: General Secretariat of the Council

To: Delegations

Subject: The EU list of non-cooperative jurisdictions for tax purposes

- Compilation of commitment letters received from jurisdictions
 - = Cook Islands
-



Government of the Cook Islands
Minister of Finance

PO Box 3246, Avarua, Rarotonga, Cook Islands. Telephone: (682) [REDACTED]

27 November 2017

Fabrizia Lapecorella
Chair of the Code of Conduct Group (Business Taxation)
General Secretariat of the Council
European Union
Rue de la Loi/Westraat 175-B-1048
Bruxelles
BELGIQUE

Dear Madam,

Cook Islands – EU Code of Conduct Group

I refer to your letter dated 24 October, 2017, the response of my Treasurer dated 10 November 2017, and the conversation on 22 November 2017 between Messrs Gabriele Annolino and Marco Iuvinale of your Code of Conduct Group, and Messrs Francesco Bungaro and Dieter Kischelfrom of the European Commission, and my officials Messrs Andrew Haigh, Tamatoa Jonassen and Brian Mason.

Please pass on my thanks to these gentlemen for taking the time late in the evening to speak with my officials. That conversation helped clarify a number of matters.

I have consulted with my colleagues and I am pleased to inform you that the Government of the Cook Islands commits to the amendment of the legislation identified in Annex 1 by 31 December 2018 to address the deficiencies set out in Annex 1 of your letter dated 24 October 2017.

We note that any ‘grandfathering’ clauses in the legislation must expire no later than 31 December 2021.

My Government also commits to the implementation of the BEPS minimum standards.

We hope we can work with you to achieve the outcomes sought. While your letter of 24 October 2017 says the “Code of Conduct Group will continue monitoring” we hope that might extend to assisting, where appropriate, as well.

Yours faithfully

Hon. Mark Brown
Minister of Finance



Government of the Cook Islands
Minister of Finance

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28 November 2017

Fabrizia Lapecorella
Chair of the Code of Conduct Group (Business Taxation)
General Secretariat of the Council
European Union
Rue de la Loi/Westraat 175-B-1048
Bruxelles
BELGIQUE

Dear Madam,

Cook Islands – EU Code of Conduct Group

I acknowledge the message received today through your Secretariat.

I confirm the Government of the Cook Islands commits to the implementation of the BEPS minimum standards by 31 December, 2018.

Yours faithfully

Hon. Mark Brown
Minister of Finance
