### INCOME TAX CREDIT

**TO ENSURE ONGOING VIABILITY:**
- For small accommodation providers (less than 10 beds).
- Must be registered with RMD.
- Operating in Cook Islands.
- Max. Tax Credit available for each: $2000

### PROVISIONAL TAX ADJUSTMENTS

**TO PROVIDE FINANCIAL ASSISTANCE:**
- For all businesses & individuals.
- By providing early refunds where provisional tax has been overpaid.
- By increasing provisional tax threshold from $2000 to $5000.

### TAX PAYMENT RELIEF

**TO SUPPORT PAYMENT OF OUTSTANDING TAXES:**
- For all businesses & individuals.
- By setting up a temporary instalment arrangement.
- By applying for serious financial hardship measures.

### APPLY

To seek further information and to apply, contact our Revenue Management Division Ministry of Finance & Economic Management.

- [tax.info@cookislands.gov.ck](mailto:tax.info@cookislands.gov.ck)
- **29365**

Office reception will be strictly limited due to Covid 19.

---

**www.mfem.gov.ck** or call **+682 293 65**


For any health related queries & emergency, refer to [www.health.gov.ck](http://www.health.gov.ck) or call Healthline +682 296 67efe