



Income Tax Regulations 2019

Sir Tom J. Marsters, KBE *J Marsters* Queen's Representative

Order in Executive Council

At Avarua, Rarotonga this *17th* day of *December*, 2019

Present:

His Excellency the Queen's Representative in Executive Council

Pursuant to section 229 of the Income Tax Act 1997, His Excellency the Queen's Representative, acting on the advice and with the consent of the Executive Council, makes the following regulations—

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Regulations

- Title**
These regulations are the Income Tax Regulations 2019.
- Commencement**
These regulations come into force on the day after the date on which these regulations are made.

Meaning of qualifying jurisdiction

- Qualifying jurisdiction**
For the purposes of "qualifying jurisdiction" (as defined in section 2 of the Income Tax Act 1997), the following countries are declared to be non-cooperative jurisdictions:
 - American Samoa:
 - Aruba:

- (c) Barbados:
- (d) Belize:
- (e) Bermuda:
- (f) Dominica:
- (g) Fiji:
- (h) Guam:
- (i) Marshall Islands:
- (j) Oman:
- (k) Samoa:
- (l) Trinidad and Tobago:
- (m) United Arab Emirates:
- (n) US Virgin Islands:
- (o) Vanuatu.



Clerk of the Executive Council

These regulations are administered by the Revenue Division of the Ministry of Finance and Economic Management.

These regulations were made on the 17th day of December 2019.