

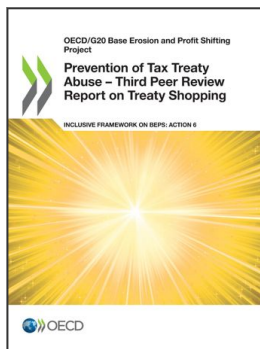
Cook Islands

A. Progress in the implementation of the minimum standard

The Cook Islands has no tax agreements, as reported in its response to the Peer Review questionnaire.

B. Implementation issues

No jurisdiction has raised any concerns about the Cook Islands.



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