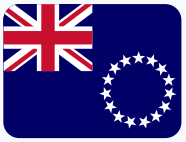
CompanyFormationWiki
The free encyclopedia of company formation
companyformationwiki.com

Company formation in the Cook Islands

From CompanyFormationWiki, the free encyclopedia of company formation · Last updated 26 November 2026

Company formation in the Cook Islands



Flag



Coat of arms

Common form	Company (Companies Act)
Registry	Companies Registry (Ministry of Justice); international companies through the Financial Supervisory Commission
Minimum capital	No statutory minimum
Directors	1 director
Local director	Foreign enterprises must register with the Business Trade and Investment Board
Corporate tax	20% for resident companies (higher for non-resident companies)
VAT / sales tax	15%
Typical timeline	Often 1–3 weeks
Tax treaties	Domestic rates and treaty list [2]
Currency	New Zealand dollar (NZD)

In short: To set up a company in the Cook Islands, most founders form a company, registered with the Companies Registry (Ministry of Justice); international companies through the Financial Supervisory Commission. Minimum capital: no statutory minimum. Corporate tax: 20% for resident companies (higher for non-resident companies). Registration: often 1–3 weeks (as of November 2026).

Short guide. Tax figures come from the sources listed under References; company-law details summarise official guidance and can change. Confirm requirements with the Companies Registry (Ministry of Justice); international companies through the Financial Supervisory Commission before filing.

The **Cook Islands**, a self-governing state in free association with New Zealand, register local companies with the **Ministry of Justice** and international companies with the Financial Supervisory Commission. Foreign-owned businesses must also register with the Business Trade and Investment Board.

Business structures

Most founders in the Cook Islands form a company, registered with the Companies Registry (Ministry of Justice); international companies through the Financial Supervisory Commission. Other forms are listed below.

- **Company** – the usual company form for private businesses

Requirements

Minimum share capital in the Cook Islands (2026): no statutory minimum. Directors required: 1 director. Local resident director: foreign enterprises must register with the Business Trade and Investment Board.

- A company name that is available, checked with the registry.
- Share capital: no statutory minimum.
- Directors: 1 director.
- Local residency: foreign enterprises must register with the Business Trade and Investment Board.
- A registered office address in the Cook Islands.
- Articles of association; standard templates are often available.

Registration process

Typical time to register a company in the Cook Islands (2026): often 1–3 weeks. The usual steps are:

1. Choose the company form and check that the name is available.
2. Prepare and sign the articles of association.
3. File the registration with the Companies Registry (Ministry of Justice); international companies through the Financial Supervisory Commission.
4. Receive the company's registration number, and pay in the share capital where required.
5. Register for corporate tax and VAT or sales tax with the Revenue Management Division (Ministry of Finance and Economic Management).

Taxation

The corporate tax rate in the Cook Islands in 2026 is 20% for resident companies (higher for non-resident companies). Standard VAT or sales tax: 15%.

Tax	Rate and notes
Corporate income tax	20% for resident companies (higher for non-resident companies)
VAT / indirect tax	15%
Withholding tax on dividends to non-resident companies	Depends on the payer and recipient; see the Double tax treaties section

Ongoing compliance

Annual compliance in the Cook Islands: Companies file annual financial statements and tax returns with the Revenue Management Division (Ministry of Finance and Economic Management), and keep their details up to date with the Companies Registry.

Double tax treaties

The Cook Islands has few comprehensive double tax treaties, so domestic withholding rates usually apply; check whether a treaty covers the other country before relying on a reduced rate.

Domestic withholding tax on payments to non-resident companies

Domestic withholding rates on dividends, interest and royalties could not be confirmed from a current source for this short guide; confirm them with the Revenue Management Division.

The reduced rate for each partner country is set by the treaty concerned; confirm it with the tax authority.

Domestic rates from the sources listed under References. Treaty benefits require proof of tax residence and are subject to anti-abuse rules.

Frequently asked questions

How long does it take to register a company in the Cook Islands?

Typical registration time in the Cook Islands: often 1–3 weeks (as of November 2026), once all documents are ready. Opening a bank account and tax registrations can take longer.

What is the minimum share capital for a company in the Cook Islands?

Minimum share capital in the Cook Islands: no statutory minimum (as of November 2026).

What is the corporate tax rate in the Cook Islands in 2026?

The corporate tax rate in the Cook Islands in 2026 is 20% for resident companies (higher for non-resident companies). See the Taxation section for reduced rates and other taxes.

Can a foreigner own 100% of a company in the Cook Islands?

Yes, for most activities, though some sectors restrict foreign ownership or require approval. Local director rule in the Cook Islands: foreign enterprises must register with the Business Trade and Investment Board.

Official registries and resources

The official websites of the Companies Registry (Ministry of Justice); international companies through the Financial Supervisory Commission and the Revenue Management Division (Ministry of Finance and Economic Management) have not yet been verified by our editors, so they are not linked here. Use the names above to find them, and beware of unofficial look-alike sites.

Figures as of November 2026. Rates, thresholds and procedures change; confirm with the official registry, the tax authority or a local adviser before filing.

See also

- Comparison of company formation by country
- Company formation in Singapore
- Company formation in Hong Kong
- Company formation in Japan
- Company formation in India
- All countries

References

Entries marked **Official** are the registry, government and tax authority sources for this country; footnote numbers in the infobox point to them.

1. Country tax rates (January 2026 update, compiled from PwC and KPMG) . Damodaran Online, NYU Stern. Accessed November 2026.
2. VAT, GST and sales tax rates by country . VATCalc. Accessed November 2026.

Source: https://companyformationwiki.com/company-formation/cook-islands/
Version: last updated 26 November 2026. Check the online version for later changes.

© 2026 CompanyFormationWiki. CompanyFormationWiki is a free encyclopedia of company formation, business structures and international tax across 222 jurisdictions. General information, not legal or tax advice. Confirm with the official registry, the tax authority or a qualified adviser before acting.