



REVENUE MANAGEMENT DIVISION

Ministry of Finance and Economic Management

Application for Income Tax Credit Small Short term Accommodation Providers

To be eligible for this tax credit you **must** meet the following three conditions:

- | Yes | No | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | You are a short term accommodation provider (advertising property at a nightly rate) |
| <input type="checkbox"/> | <input type="checkbox"/> | Your property or properties accommodates for 10 people or less in total |
| <input type="checkbox"/> | <input type="checkbox"/> | Your 2019 Income tax returns have been filed |

If you have not ticked "YES" for all three statements you cannot claim this tax credit

Q1 Applicant information

Name:

RMD No:

Q2 Banking Details

Please provide your banking details for direct deposit of any refunds

Please select a Bank: ANZ BSP BCI

International

Please specify.

International deposits can only be done via Telegraphic Transfer. Bank Fees will be deducted

Name on Account:

Account No:

Suffix No:

Branch No:

Swift/BIC Code:

Bank Physical Address:

Q3 Contact information

Name:

Phone:

Mobile:

Email:

Q4 Is the accommodation business a:

- Company
- Partnership
- Sole Trader
- Other

Please specify

Q5 Total Taxable income from 2019 Tax Return

Q6 Taxable income from Accommodation



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Q7 Partnerships ONLY

	Name of Partners	RMD No.	Share of 2019 Accommodation Income
1			
2			
3			
4			
5			

Q8 Property Details

	Name of Property <i>e.g "Mountain View Villas"</i>	Location	Number of people able to accommodate
1			
2			
3			
4			
5			

Declaration Form

I,

(Full name of person making declaration)

confirm that the information provided to Revenue Management for the purpose of this application is true and correct.

Signature

Date

Disclaimer: RMD will be checking this information against tax returns filed and information obtained from other sources. In the event this application does not match the information provided in your tax returns or obtained from other sources, your application may be declined.

Office Use Only

- Application fully completed
- Calculation completed
- Credit entered in RMS
- Application and calculation saved in RMS
- Email issued with NOA and calculation sheet showing credit

If you require assistance or if you have any questions regarding this application please see our contact information below:

Phone No: 29365

Email address: tax.info@cookislands.gov.ck

Website: www.mfem.gov.ck/rmd-tax/covid-19-tax-updates