

## Cook Islands

Cases started before 1 January 2019	2021 start inventory	Cases started	Cases closed	2021 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0

Cases started as from 1 January 2019	2021 start inventory	Cases started	Cases closed	2021 end inventory
Transfer pricing cases	0	0	0	0
Other cases	0	0	0	0