



## International Relationship Property Trusts Regulations 2022

Sir Tom J. Marsters, KBE

*T. Marsters*  
Queen's Representative

### Order in Executive Council

At Avarua, Rarotonga this *31st* day of *March*, 2022.

Present:

### His Excellency the Queen's Representative in Executive Council

Pursuant to section 115 of the International Relationship Property Trusts Act 2021, 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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#### Schedule 1 Schedule 2

#### Regulations

- Title**  
These regulations are the International Relationship Property Trusts Regulations 2022.

**2 Commencement**

These regulations come into force on the day after the date on which they are made.

**3 Interpretation**

- (1) In these regulations, unless the context otherwise requires,—  
**Act** means the International Relationship Property Trusts Act 2021  
**trust** means an international relationship property trust  
**trustee company** means, for a trust, a trustee company licensed under the Trustee Companies Act 2014 that has the registered office for the trust under section 25(1) of the Act
- (2) Any term or expression that is defined in the Act and used, but not defined, in these regulations has the same meaning as in the Act.

*Procedures*

**4 Change of address of registered office**

- (1) A trustee company for a trust must notify the Registrar in writing if the company proposes to change the address of its registered office.
- (2) The notification must—
- (a) set out the proposed new address of the registered office; and
  - (b) specify the date on which the change of address will take effect; and
  - (c) be made not less than 20 days before the date specified under paragraph (a); and
  - (d) be accompanied by the prescribed fee.

**5 Deregistration of trust**

- (1) A trustee company for a trust that may have been deregistered under the Act may request the Registrar to confirm deregistration of the trust.
- (2) A request must be in writing and accompanied by the prescribed fee.
- (3) If the requirements in this regulation are met, the Registrar must,—
- (a) if the trust has been deregistered, confirm the deregistration to the trustee company; or
  - (b) if the trust has not been deregistered, notify the trustee company that it has not been deregistered.
- (4) A confirmation or notification by the Registrar must be in writing.

**6 Certification and registration of trust instrument**

A copy of a trust instrument and any amendment filed with the Registrar for registration under section 24 of the Act must be—

- (a) certified by a trustee of the trust as a true copy of the original trust instrument or amendment, as the case may be; and
- (b) accompanied by the prescribed fee.

**7 Confirmation of change of name of trust**

- (1) A trustee company for a trust may request that the Registrar confirm that the trust has changed its name.

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- (2) A request must be in writing and accompanied by the prescribed fee.
- (3) If the requirements in this regulation are met, the Registrar must provide to the trustee a certificate specifying the trust's new name.
- (4) To avoid doubt, this regulation does not allow a trust to change its name except in accordance with the Act and the trust instrument.

**8 Disclosure of other information and documents by Registrar**

- (1) The Registrar may, with the consent of the trustee company for a trust, allow a person to—
  - (a) inspect the file of documents kept by the Registrar for the trust;
  - (b) receive an uncertified copy of the whole or part of a document kept by Registrar for the trust;
  - (c) receive a copy of the whole or part of a document kept by Registrar, certified by the Registrar as a true copy of the original whole or part document.
- (2) A request to the Registrar by a person to do anything described in subclause (1) must be in a form approved by the Registrar.

*Fees and forms*

**9 Fees**

- (1) The fees set out in Schedule 1 are payable in respect of the matters that are specified in that schedule.
- (2) The fees are exclusive of any value added tax.

**10 Forms**

- (1) An application for registration of an international relationship property trust under section 19(1) of the Act must be in form 1 of Schedule 2.
- (2) A certificate by a trustee company under section 19(2)(a) of the Act must be in form 2 of Schedule 2.
- (3) A certificate of registration of an international relationship property trust issued under section 20(1)(b) of the Act must be in form 3 of Schedule 2.
- (4) An application to renew the registration of an international relationship property trust under section 21(1) of the Act must be in form 4 of Schedule 2.
- (5) An application to the Registrar for a matter under the Act for which a form is not prescribed must be in form 5 of Schedule 2.

**Schedule 1**  
**Prescribed fees**

**International Relationship Property Trust Fees**

<b>Item no</b>	<b>Matter for which fee payable</b>	<b>Amount of fee (USD)</b>
1	Application to register trust under section 19(1)	310
2	Application to renew registration under section 21(1)	310
3	Application for certificate of deregistration of trust under Act	25
4	Notice of change of registered office	25
5	Notice of ceasing to be registered office	25
6	Trust to remain on register under section 22(3)(a) (fee payable under section 22(4))	50
7	Filing of copy of trust instrument for registration under section 24	25
8	Certificate of change of name of trust	50
9	Inspection of file of documents kept by Registrar for trust, with consent of trustee company	15
10	Uncertified copy or extract of document kept by Registrar, with consent of trustee company	10
11	Certified copy or extract of document kept by Registrar, with consent of trustee company	50
12	Request to Registrar for matter not covered by particular fee (also known as manual lodgement service fee)	25

**Schedule 2  
Forms**

**Form 1**

No of Trust: Form no. IRPT/1

Lodged by: Lodged on:.....20..

Registrar

**Cook Islands**

**International Relationship Property Trust Act 2021**

**(Section 19(1))**

**Application for registration of International Relationship Property Trust**

[*Insert name of trustee company*] (the *trustee company*) applies for registration of the [*insert name*] trust as an international relationship property trust and states as follows:

- (1) The name of the trustee is [*insert name of trustee*]
- (2) The date of the trust deed is [*insert date*]
- (3) The address of the registered office of the trustee company (which is also the address for service on the trust) is: [*insert address*]

The certificate by a trustee company required under section 19 of the International Relationship Property Trusts Act 2021 is attached.

Dated the \_\_\_\_\_ day of \_\_\_\_\_ 20

Signed:

Authorised signatory of above trustee company

**Form 2**

No. of Trust:

Form No: IRPT/2

Lodged by:

Lodged on:.....20..

Registrar

**Cook Islands**

**International Relationship Property Trusts Act 2021**

**(Section 19(2)(a))**

**Certificate by trustee company**

*[Insert name of trustee company]* a trustee company, certifies, with respect to the *[insert name]* trust constituted by Deed of Trust dated *[insert date]* that—

- (1) the requirements of sections 9 and 10 of the International Relationship Property Trusts Act 2021 (the Act) have been complied with; and
- (2) the trust will, on registration, be an international relationship property trust within the meaning of section 8 of the Act.

Dated the

day of

20

Signed:

Authorised signatory of above trustee company

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**Form 3**

NO. OF TRUST

FORM NO. IRPT/3

Lodged by:

Lodged on:.....20..

Registrar

**Cook Islands**

**International Relationship Property Trusts Act 2021**

**(Section 20(1)(b))**

**Certificate of registration of an international relationship property trust**

This is to certify that the *[insert name]* trust constituted by Deed of Trust dated *[insert date]* is on and from *[insert date]* registered under the International Relationship Property Trusts Act 2021 as an international relationship property trust and that this certificate of registration expires on *[insert date]*.

Signed:

Registrar of International Relationship Property Trusts

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**Form 4**

No of Trust:

Form no. IRPT/4

Lodged by:

Lodged on:.....20..

Registrar

**Cook Islands**

**International Relationship Property Trust Act 2021**

**(Section 21(1))**

**Application for renewal of registration of International Relationship Property Trust**

[*Insert name of trustee company*] (the *trustee company*) applies for renewal of registration of the [*insert name*] trust as an international relationship property trust under the International Relationship Property Trusts Act 2021 and states as follows:

- (1) The name of the trustee is [*insert name of trustee*]
- (2) The date of the trust deed is [*insert date*]
- (3) The address of the registered office of the trustee company (which is also the address for service on the trust) is: [*insert address*]

Dated the

day of

20

Signed:

Authorised signatory of above trustee company



**Form 5**

NO. OF TRUST:

FORM NO. IRPT/5

Lodged by:

Lodged on:.....20..

Registrar

**Cook Islands**

**International Relationship Property Trusts Act 2021**

**General form of application to Registrar**

- (1) Application is made by *[insert name of applicant]* pursuant to section *[insert section reference]* of the International Relationship Property Trusts Act 2021 for *[insert order, direction, approval or the like sought]*
- (2) The grounds upon which this application is made are as follows:  
*[insert grounds]*
- (3) This application is lodged by *[insert name of agent]* to whom any questions or requirements for further information may be directed.

Dated the

day of

20

Signed:

Authorised signatory

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**Clerk of the Executive Council**

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These regulations are administered by the Financial Supervisory Commission.  
These regulations were made on the 31 day of March 2022.