

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

## FAROE ISLANDS (DENMARK)

(Sheets on [Denmark](#) and [Greenland](#))

### Compilation of Declarations currently in force (\*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
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Declarations contained in a letter from the Ambassador of Denmark to OECD, dated 26 September 2006, transmitted by the Secretariat General of OECD on 18 October 2006 and registered at the Secretariat General of the Council of Europe on 10 November 2006 - Or. Engl. (in force since 1 January 2007)

#### ANNEX A – Taxes to which the Convention would apply:

- . **Article 2, paragraph 1.a.i:**
  - . Income taxes to the Faroese home rule Government (*landsskattur*);
  - . Royalty taxes (*skattur av nýtslugjaldi*);
  - . Taxes levied under the Hydrocarbon Tax Act (*skattur eftir kolvetnisskattalógini*);
  - . Taxes levied under the Tonnage Tax Act (*skattur eftir tonnsaskattalógini*).
- . **Article 2, paragraph 1.a.ii:** Taxes levied under the Act on Taxation of Capital Gains (*kapitalvinningsskattur*).
- . **Article 2, paragraph 1.b.i:**
  - . Income taxes to the municipalities (*komunuskattur*);
  - . Church tax (*kirkjuskattur*).
- . **Article 2, paragraph 1.b.ii:**
  - . Labour market contribution (*ALS-gjald*);
  - . Special pension contribution (*arbeiðsmarknareftirlønargjald*).
- . **Article 2, paragraph 1.b.iii.C:** Value Added Tax (*meirvirðisgjald*).
- . **Article 2, paragraph 1.b.iii.D:** Import and excise duties (*tollur*).
- . **Article 2, paragraph 1.b.iii.E:**
  - . Registration tax on motor vehicles (*skrúsetingargjald*);
  - . Weight tax on motor vehicles and other taxes on the ownership or use of motor vehicles (*veggjald*).
- . **Article 2, paragraph 1.b.iii.G:** Tax on registration of rights in real property (*tinglýsingargjald*).

#### ANNEX B – Competent Authorities

The Faroe Islands Customs and Tax Administration (*Toll-og Skattstova Føroya*).

#### ANNEX C – Definition of the word "national" for the purpose of the Convention

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(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>