

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

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

## GREENLAND (DENMARK)

(Sheets on [Denmark](#) and [Faroe Islands](#))

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

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Declaration transmitted by a letter from the Deputy Head of the Danish OECD-Delegation in Paris, dated 28 September 2001, registered by the Secretariat General of the OECD on 28 September 2001 - Or. Engl. (in force since 1 January 2002)

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

*The Convention will continue to apply to taxes that have been repealed or renamed as long as the taxes remain enforceable and collectible.*

- . **Article 2, paragraph 1.a.i:**
  - . Income tax to the Greenlandic home rule Government (*landsskat, særlig landsskat*);
  - . Dividend tax (*udbytteskat*);
  - . Company tax (*selskabsskat*).
- . **Article 2, paragraph 1.b.i:**
  - . Municipal tax (*kommuneskat*);
  - . Common municipal tax (*fælleskommunal skat*)
  - . Dividend tax (*udbytteskat*);
  - . Company tax (*selskabsskat*).
- . **Article 2, paragraph 1.b.ii:** Employer's contributions to vocational training (*arbejdsgivernes erhvervsuddannelsesbidrag*).
- . **Article 2, paragraph 1.b.iii.A:** Tax on inheritance and gifts (*afgift af arv og gave*).
- . **Article 2, paragraph 1.b.iii.C:** Import duty (*indførselsafgift*).
- . **Article 2, paragraph 1.b.iii.D:**
  - . Tax on gambling machines (*afgift af automatspil*);
  - . Harbour duty (*havneafgift*);
  - . Tax on sea transport of goods to, from and within Greenland (*afgift på søtransport af gods til, fra og i Grønland*);
  - . Tax on shrimps (*afgift på rejer*).
- . **Article 2, paragraph 1.b.iii.E:** Tax on motor vehicles (*afgift af motorkøretøjer*).
- . **Article 2, paragraph 1.b.iii.G:**
  - . Tax on lottery (*lotteriafgift*);
  - . Stamp duty (*stempelafgift*).

ANNEX B – Competent Authorities

The Local Government or its authorised representative.

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>