

AGREEMENT BETWEEN GREENLAND AND THE STATES OF GUERNSEY FOR THE EXCHANGE OF INFORMATION RELATING TO TAX MATTERS

Whereas the Government of Greenland and the States of Guernsey (“the Parties”) recognise that present legislation in Guernsey already provides for cooperation and the exchange of information in criminal tax matters;

Whereas the Parties have long been active in international efforts in the fight against financial and other crimes, including the targeting of terrorist financing;

Whereas it is acknowledged that the States of Guernsey under the terms of its Entrustment from the UK has the right to negotiate, conclude, perform and, subject to the terms of this Agreement, terminate a tax information exchange agreement with Greenland;

Whereas it is acknowledged that Greenland, under the terms of the legislation on Greenland Home Rule and on the conclusion of agreements under international law by the Greenland Government, has the jurisdiction to negotiate, conclude and enter into agreements on tax matters;

Whereas the States of Guernsey on 21 February 2002 entered into a political commitment to the OECD’s principles of effective exchange of information;

Whereas the parties wish to enhance and facilitate the terms and conditions governing the exchange of information relating to taxes;

Now, therefore, the Parties have agreed to conclude the following Agreement which contains obligations on the part of the Parties only:

ARTICLE 1

SCOPE OF THE AGREEMENT

The Parties shall provide assistance through exchange of information that is foreseeably relevant to the administration and enforcement of the domestic laws of the Parties concerning the taxes covered by this Agreement, including information that is foreseeably relevant to the determination, assessment, enforcement or collection of tax with respect to persons subject to such taxes, or to the investigation of tax matters or the criminal prosecution of tax matters in relation to such persons. A requested Party is not obliged to provide information which is neither held by its authorities nor in the possession of or obtainable by persons who are within its territorial jurisdiction. The rights and safeguards secured to persons by the laws or administrative practice of the requested Party remain applicable to the extent that they do not unduly prevent or delay effective exchange of information.

ARTICLE 2

TAXES COVERED

Done at HELSINKI this TUES day of 28 OCT, 2008, in duplicate in the English language.

**FOR THE GOVERNMENT OF
GREENLAND:**



**FOR THE STATES OF
GUERNSEY:**



**AGREEMENT BETWEEN GREENLAND AND THE STATES OF GUERNSEY
FOR THE AVOIDANCE OF DOUBLE TAXATION WITH RESPECT TO
ENTERPRISES OPERATING SHIPS OR AIRCRAFT IN INTERNATIONAL
TRAFFIC**

The Government of Greenland and the States of Guernsey (“the Parties”),

- desiring to conclude an agreement for the avoidance of double taxation with respect to enterprises operating ships or aircraft in international traffic,
- considering that Greenland, under the terms of the legislation on Greenland Home Rule and on the conclusion of agreements under international law by the Greenland Government, has the jurisdiction to negotiate, conclude and enter into agreements on tax matters,

have agreed as follows:

ARTICLE 1

DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:
 - (a) the term “Greenland” means the landmass of Greenland and its territorial waters and any area outside the territorial waters where Denmark or Greenland according to domestic legislation and in accordance with international law, may exercise its rights with respect to the seabed and subsoil and their natural resources;
 - (b) the term "Guernsey" means Guernsey, Alderney and Herm, including the territorial sea adjacent to those islands, in accordance with international law;
 - (c) the term "person" includes an individual, a company and any other body of persons;
 - (d) the term “company” means any body corporate or any entity that is treated as a body corporate for tax purposes;
 - (e) the term "resident of a Party" means any person, who under the law of that Party is liable to tax therein by reason of his domicile, residence, place of management, place of incorporation or any other criterion of a similar nature;
 - (f) the term "enterprise of a Party" means an enterprise, carried on by a resident of a Party;
 - (g) the term "international traffic" means any transport by a ship or aircraft operated by an enterprise of a Party, except when the ship or aircraft is operated solely between places in the other Party;

on 28 October 2008 between the Government of Greenland and the States of Guernsey for the exchange of information relating to tax matters.

In witness whereof the undersigned being duly authorised thereto have signed this Agreement.

Done at HELSINKI, this TUES day of 28 OCT, 2008, in duplicate in the English language.

FOR THE GOVERNMENT OF GREENLAND:



FOR THE STATES OF GUERNSEY:



**AGREEMENT BETWEEN GREENLAND AND THE STATES OF
GUERNSEY FOR THE AVOIDANCE OF DOUBLE TAXATION ON
INDIVIDUALS**

The Government of Greenland and the States of Guernsey (“the Parties”),

- desiring to supplement the Agreement for the exchange of information relating to tax matters concluded on 28 October 2008 by concluding an Agreement for the avoidance of double taxation on individuals with respect to taxes on income,
- considering that Greenland, under the terms of the legislation on Greenland Home Rule and the conclusion of agreements under international law by the Greenland Government, has the jurisdiction to negotiate, conclude and enter into agreements on tax matters,

have agreed as follows:

ARTICLE 1

INDIVIDUALS COVERED

This Agreement shall apply to individuals who are residents of one or both of the Parties.

ARTICLE 2

TAXES COVERED

1. The existing taxes to which the Agreement shall apply are:
 - a) in the case of Guernsey:
 - income tax;
 - (hereinafter referred to as “Guernsey tax”);
 - b) in the case of Greenland:
 - (i) homerule tax (nuna tamakkerlugu akileraarut);
 - (ii) special homerule tax (nuna tamakkerlugu akileraarut immikkut ittoq);
 - (iii) municipal tax (kommuninut akileraarut); and
 - (iv) intermunicipal tax (kommuninut immikkut akileraarut);(hereinafter referred to as “Greenlandic tax”).
2. The Agreement shall apply also to any identical or substantially similar taxes that are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Parties shall notify each other of any significant changes that have been made in their

in respect of Greenlandic tax, on tax chargeable for any tax year beginning on or after the first day of January of the calendar year next following that in which this Agreement enters into force.

3. Notwithstanding paragraph 2 of this Article, the Agreement shall only be applicable when the Agreement signed on 28 October 2008 between the Government of Greenland and the States of Guernsey for the exchange of information relating to tax matters shall have effect.

ARTICLE 13

TERMINATION

1. This Agreement shall remain in force until terminated by either Party. Either Party may terminate the Agreement by giving written notice of termination at least three months before the end of any calendar year. In such event, the Agreement shall cease to have effect on taxes chargeable for any tax year beginning on or after the first day of January of the calendar year next following the end of the three months period.

2. Notwithstanding paragraph 1 of this Article, this Agreement will be terminated, without giving notice of termination, on the date of termination of the Agreement signed on 28 October 2008 between the Government of Greenland and the States of Guernsey for the exchange of information relating to tax matters.

In witness whereof the undersigned being duly authorised thereto have signed this Agreement.

Done at HELSINKI, this TUES day of 28 OCT, 2008, in duplicate in the English language.

**FOR THE GOVERNMENT OF
GREENLAND:**



**FOR THE STATES OF
GUERNSEY**



**AGREEMENT BETWEEN GREENLAND AND THE STATES OF GUERNSEY ON
THE ACCESS TO MUTUAL AGREEMENT PROCEDURES IN CONNECTION
WITH THE ADJUSTMENT OF PROFITS OF ASSOCIATED ENTERPRISES**

The Government of Greenland and the States of Guernsey (“the Parties”),

- desiring to conclude an agreement on the access to mutual agreement procedures in connection with the adjustment of profits of associated enterprises,
- considering that Greenland, under the terms of the legislation on Greenland Home Rule and on the conclusion of agreements under international law by the Greenland Government, has the jurisdiction to negotiate, conclude and enter into agreements on tax matters,

have agreed as follows:

ARTICLE 1

TAXES COVERED

This Agreement shall apply to taxes on income and profits.

ARTICLE 2

DEFINITIONS

1. For the purposes of this Agreement, unless the context otherwise requires:

a) the term “Greenland” means the landmass of Greenland and its territorial waters and any area outside the territorial waters where Denmark or Greenland according to domestic legislation and in accordance with international law, may exercise its rights with respect to the seabed and subsoil and their natural resources;

b) the term “Guernsey” means Guernsey, Alderney and Herm, including the territorial sea adjacent to those islands, in accordance with international law;

c) the term “competent authority” means:

i) in the case of Greenland, the Minister of Finance or his authorised representative;

ii) in the case of Guernsey, the Administrator of Income Tax or his delegate.

2. As regards the application of this Agreement at any time by a Party, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time under the laws of that Party, for the purposes of the taxes to which the Agreement applies, any meaning under the applicable tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.

ARTICLE 3

Done at HELSINKI....., this TUES day of 28 OCT....., 2008, in duplicate in the English language.

FOR THE GOVERNMENT OF GREENLAND:



FOR THE STATES OF GUERNSEY:

