

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

Whereas Jersey and Greenland (“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 Jersey 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 Jersey on 22 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 Jersey and Greenland 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, recovery and 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

1. This Agreement shall apply to the following taxes imposed by the Parties:
 - (a) in the case of Jersey:

This Agreement shall enter into force on the thirtieth day after the latter of the dates on which each of the Parties has notified the other in writing that the procedures required by its law have been complied with. The Agreement shall have effect:

- (a) for criminal tax matters on that date; and
- (b) for all other matters covered in Article 1 on that date, but only in respect of any tax year beginning on or after the first day of January of the year next following that in which this Agreement enters into force or, where there is no tax year, all charges to tax arising on or after that date.

Article 11 Termination

1. This Agreement shall remain in force until terminated by a Party.
2. 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 year next following the end of the three month period. All requests received up to the effective date of termination will be dealt with in accordance with the terms of this Agreement.
3. If the Agreement is terminated the Parties shall remain bound by the provisions of Article 7 with respect to any information obtained under this Agreement.

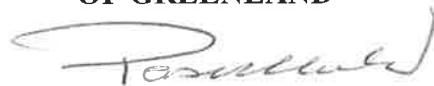
In witness whereof the undersigned being duly authorised in that behalf by the respective Parties, have signed the Agreement.

Done at Helsinki this Tuesday of 28 October, 2008, in duplicate in the English language.

**FOR THE GOVERNMENT
OF JERSEY:**



**FOR THE GOVERNMENT
OF GREENLAND**



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

The Government of Jersey and the Government of Greenland,

- 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 terms "a Party" means Greenland or Jersey, as the context requires; the term "Parties" means Greenland and Jersey;
 - (b) 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;
 - (c) the term "Jersey" means the Bailiwick of Jersey, including its territorial sea;
 - (d) the term "person" includes an individual, a company and any other body of persons;
 - (e) the term "company" means any body corporate or any entity that is treated as a body corporate for tax purposes;
 - (f) 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;
 - (g) the term "enterprise of a Party" means an enterprise, carried on by a resident of a Party;
 - (h) 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;
 - (i) the term "income derived from the operation of ships or aircraft in international traffic" means revenues, gross receipts and profits derived from:
 - (i) such operation of ships or aircraft for the transport of passengers or cargo;

Done at Helsinki, this Tuesday of 28 October, 2008, in duplicate in the English language.

**FOR THE GOVERNMENT OF
OF JERSEY:**



**FOR THE GOVERNMENT
OF GREENLAND:**



AGREEMENT

BETWEEN

JERSEY

AND

GREENLAND

FOR THE AVOIDANCE OF DOUBLE TAXATION ON INDIVIDUALS

The Government of Jersey and the Government of Greenland,

- 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.

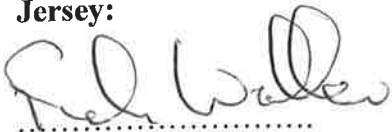
Article 2

TAXES COVERED

1. The existing taxes to which the Agreement shall apply are:
 - a) in the case of Jersey:
income tax
(hereinafter referred to as "Jersey tax").
 - b) in the case of Greenland:
 - (i) home rule tax (nuna tamakkerlugu akileraarut);
 - (ii) special home rule tax (nuna tamakkerlugu akileraarut immikkut ittoq);
 - (iii) municipal tax (kommuninut akileraarut);
 - (iv) intermunicipal tax (kommuninut immikkut akileraarut).

Done at Helsinki, this Tuesday of 28 October 2008, in duplicate in the English language.

**For the Government of
Jersey:**



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**For the Government of
Greenland:**



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Agreement between Jersey and Greenland on the access to mutual agreement procedures in connection with the adjustment of profits of associated enterprises

The Government of Jersey and the Government of Greenland,

- 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 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 “a Party” means Jersey or Greenland as the context requires; the term “Parties” means Greenland and Jersey;

b) 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;

c) the term Jersey means the Bailiwick of Jersey, including its territorial sea;

d) the term “competent authority” means

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

ii) in the case of Jersey, the Treasury and Resources Minister or his authorised representative.

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 law 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.

3. The competent authorities of the Parties shall endeavour to resolve by mutual agreement any difficulties or doubts arising as to the interpretation or application of the Agreement.

4. The competent authorities of the Parties may communicate with each other directly for the purpose of reaching an agreement in the sense of the preceding paragraph.

Article 6

Entry into force

1. This Agreement shall enter into force on the thirtieth day after the latter of the dates on which each of the Parties has notified the other in writing that the procedures required by its law have been complied with. The Agreement shall have effect on taxes 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.

2. Notwithstanding paragraph 1 of this Article, the Agreement shall only be applicable when the Agreement signed on 28 October 2008 between Jersey and Greenland for the exchange of information relating to tax matters shall have effect.

Article 7

Termination

1. This Agreement shall remain in force until terminated by a Party. Either Party may terminate the Agreement by giving written notice of termination at least six 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 six 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 Jersey and Greenland for the exchange of information relating to tax matters.

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

Done at Helsinki, this Tuesday of 28 October 2008, in duplicate in the English language

**FOR THE GOVERNMENT
OF JERSEY:**



**FOR THE GOVERNMENT OF
GREENLAND:**

