

This tax filing guide provides information on how to report and pay personal taxes for employees earning income from work performed within the Greenlandic territory and AMA (employers' labor market tax).

This guide applies to all employers who are domiciled outside of Greenland and:

- Have been granted a license for prospecting or exploitation of minerals and hydrocarbons in Greenland.
- Are engaged in connection with prospecting, exploration or exploitation of minerals and hydrocarbons in Greenland. (subcontractor<sup>1</sup>)
- Have staffs employed who qualify to participate in the Greenlandic gross tax scheme.

### ***The tax reporting form:***

A standardized filing form must be used for each calendar month. The form will be available to download from the Greenlandic Tax Authorities' website:

<http://int.aka.gl/en/Tax-forms-and-registrations/The-Tax-filing-form>

The form contains 4 tabs:

1. Information on contractor
2. Specification of wages and taxes
3. CSV-file
4. List of subcontractors

The form must be filled out every month of income, and the licensees and/or subcontractors must print, sign, date and e-mail the form (all tabs) to:

[mlsa@nanoq.gl](mailto:mlsa@nanoq.gl)

With the automatically generated CSV-file (tab 3) all employers must report wages and taxes to the Greenlandic Tax Authorities by submitting the CSV-file digitally at the website:

<https://sulinal.nanoq.gl/>

A guide on web reporting can be downloaded here:

<http://int.aka.gl/en/Tax-forms-and-registrations>

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<sup>1</sup> A subcontractor is a business that earns income associated with exploration and exploitation of minerals and hydrocarbons, including rental of facilities, such as drilling rigs, building and operation of pipelines, building of roads and harbours, construction of buildings, performance of seismic and geological surveys, operation of accommodation facilities and/or canteens, operation of hairdressing facilities (on-site), health services and other welfare arrangements.

Indirect subcontractors, for instance businesses delivering supplies etc., telecommunications services, ad hoc consulting and assistance etc. are in this context not considered to carry on business related to exploration and exploitation of minerals and hydrocarbons.

## 1. Information on contractor.

All companies performing business activities in Greenland must be registered in the Greenlandic Register of Enterprises and Establishments, the GER register.

Registration must be completed before any work is commenced.

The registration form can be downloaded here:

<http://int.aka.gl/en/Tax-forms-and-registrations/Greenlandic-Employer-Register-GER>

When registered, the company will be given a GER-number. The GER-number is unique and is used to identify the company whenever dealing with the Greenlandic authorities.

Registration can also be completed by filling out the form under the tab "Information on contractor" and sent to:

[ger@nanoq.gl](mailto:ger@nanoq.gl)

If a company pays any wages, salaries and/or fees to individuals that are tax liable to Greenland, the company itself is responsible to report, withhold and pay the personal taxes for these individuals. Additionally, the company must register with the Greenlandic Register of Employers - Sulinal:

<http://int.aka.gl/en/Tax-forms-and-registrations/Greenlandic-Business-Register-Sulinal>

The GER-number is used as the employer registration number.

If the company is domiciled in Denmark, the company must instead contact:

Grønlands Repræsentation, Skattestyrelsen  
Strandgade 91, 3.  
Postboks 2151,  
1016 København

An English translation of certain parts of Greenlandic tax legislation can be downloaded here:

<http://int.aka.gl/en/Tax-legislation>

## 2. Specification of wages and taxes

Taxes and AMA must be paid in DKK. The form automatically calculates the taxes and AMA into DKK based on monthly average exchange rates published by the Danish National Bank<sup>2</sup>. Only wages can be submitted either in DKK, USD or EUR.

The "Specification of Wages and Taxes" tab must be filled out every month. The form must be printed, signed, dated, and e-mailed to both the Greenlandic Tax Authorities at [sulinal@nanoq.gl](mailto:sulinal@nanoq.gl) and to the Mineral Licence and Safety Authority (MLSA) at [mlsa@nanoq.gl](mailto:mlsa@nanoq.gl)

Contractors who are required to submit the Tax Reporting Form to licence holders, have the option to hide their cost-related data by crossing out the sensitive cells. The option to cross out sensitive cells does not apply when submitting to the Greenlandic Tax Authorities and the MLSA.

When the tab "Specification of Wages and Taxes" are correctly filled out, the total amount of A-taxes etc. and AMA contributions will appear in the top right-hand corner of the tab.

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<sup>2</sup> <http://nationalbanken.statistikbank.dk/nbf/107312>

Reporting must take place no later than the 10<sup>th</sup> day of the following month. This means that A-income for January must be entered and reported to the Tax Authorities in Greenland and MLSA no later than the 10<sup>th</sup> of February.

A-tax and AMA contributions must be paid no later than the 1<sup>st</sup> day of the month after the following month. This means that A-tax and AMA for January must be paid no later than the 1<sup>st</sup> of March.

The payment must be transferred to:

*The Bank of Greenland*  
*Imaneq 33, PO Box 1033*  
*3900 Nuuk, Greenland*  
*Reg: 6471 Account: 1002616*  
*SWIFT: GRENLGX*  
*IBAN: GL09 6471 000 100 2616*

Settlement of A tax etc. and AMA contributions can only be made in Danish kroner. Remember to state the employer registration number and the month when you pay.

The payer must pay all the transaction costs involved i.e. bank fees and charges etc.

***An explanation of all the columns in the “Specification of wages and taxes” tab.***

<b>Column 1</b>	<b>Enter the GER number of the company.</b>
<b>Column 2 - 3</b>	<b>Enter the month and year for which the payment of salaries, wages and taxes is made.</b>
<b>Column 4</b>	<b>Enter the signing date and the name of the signatory.</b>
<b>Column 5</b>	<b>Enter your signature before submitting the report of salaries, wages and taxes to the Greenlandic authorities.</b>
<b>Column 6 - 10</b>	<b>Enter the personal data of your employee. The column (xxxx) is meant for the last 4 digits of a Danish civil registration number (ddmmyy-xxxx) – if there is no such number enter 0000 (ddmmyy-0000).</b>
<b>Column 11</b>	<b>Enter whether the employee is subject to full or limited tax liability to Greenland.</b>
<b>Column 12</b>	<p><b>Enter this column only if the employee is subject to full tax liability. The allowance per month is stated on the employee’s personal tax card.</b></p> <p><b>Employees who are subject to full tax liability and at the same time are subject to the gross income tax scheme will not receive a tax card. If so this column shall be left empty.</b></p> <p><b>For further information about obtaining digital tax cards please refer to the Greenlandic Tax Authorities’ website (only in Danish):</b></p> <p><b><a href="http://aka.gl/da/Nyheder/2014/10/Anmodning-om-Eskattekort-via-websiden-Sulinal-2014">http://aka.gl/da/Nyheder/2014/10/Anmodning-om-Eskattekort-via-websiden-Sulinal-2014</a></b></p>
<b>Column 13</b>	<p><b>Enter the proper tax municipality. If the employee is subject to the gross income tax scheme choose “Gross Tax”. If the employee is subject to the ordinary tax scheme choose the municipality he/she resides in.</b></p> <p><b>There will be a brief introduction of the two tax regulations below.</b></p>
<b>Column 14</b>	<b>Enter the number of taxable days in the relevant month of the period of tax liability to Greenland (not required for employees that are subject to full tax liability). The tax liability period starts the day of arrival in Greenland territory and ends the day of</b>

	<b>leaving Greenland territory permanently. Shorter stays outside Greenland for holiday purposes etc. are also considered to be part of the tax liability period. For instance the tax liability period will be 90 days if a person works for 30 days in Greenland and spends 30 days in his/her home country on holiday and then returns to work in Greenland again for 30 days.</b>
<b>Column 15</b>	<b>Enter this column if the employee has received free food and/or accommodation.</b>
<b>Column 16</b>	<b>Enter how many days of the relevant month the employee has received free food and/or accommodation.</b>
<b>Column 17</b>	<b>Enter the value of other benefits such as free telephone, company car, etc.</b>
<b>Column 18</b>	<b>Enter the salary earned the relevant month while working in Greenland.</b>
<b>Column 19</b>	<b>Enter the currency in which the salary has been paid.</b>
<b>Column 20</b>	<b>Enter whether the salary from column (18) is paid gross or a net - if net it must be stated in the employment contract that the employee is paid a certain sum free of all taxation and that the employer takes over all tax responsibilities on his behalf.</b>

### ***The gross income tax scheme***

The scheme applies to employees who:

- have not been tax liable to Greenland in the last six months prior to their appointment
- mainly<sup>3</sup> perform specific assignments related to prospecting for, exploration or exploitation of raw minerals and materials
- perform assignments related to building, construction, installation and assembly work outside existing towns and settlements

Employees subject to the gross income tax scheme pay 35% in personal tax of their full income. No deductions can be made from the income. They will not need a personal tax card.

Income from employment includes both A-income and B-income (such as free food, free accommodation, free telephone, company car, holiday travels, etc.) Under certain circumstances, contributions and premiums to Danish and Greenlandic pension and life insurance plans may be exempted.

The paid gross tax is final and the employee does not have to submit a personal tax declaration unless he has additional income that is not subject to the gross tax scheme.

Work assignments of a general managerial and staff-related nature as well as work within various service functions do not qualify for participation within the scheme, for instance:

- Tasks included in strategic decisions on commencement of prospecting, exploring or exploiting activities in relation to mineral raw materials;
- Finance functions such as bookkeeping, preparation of financial statements, etc.
- Staff-related tasks, including recruitments
- Rendering of services, including legal and audit services
- Rendering of financial services etc
- Delivery of goods, including building materials, foods etc.

The employer is responsible for calculating, reporting, withholding and paying the personal tax on behalf of his employee(s).

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<sup>3</sup> “Mainly” means that the relevant person spends more than 50% of his/her work hours performing tasks of a specific nature relating to prospecting for, exploration and exploitation of mineral raw materials.

### **Ordinary tax scheme**

If an employee is not subject to the gross income tax scheme, he is subject to the ordinary tax scheme and his personal tax must be calculated according to his personal tax card.

All income acquired from work within Greenlandic territory is taxable including:

- Any form of salary or remuneration for work done due to an employment contract
- Remuneration due to directorship or membership of commissions, councils or the like
- Certain benefits (pension, compensation for loss of income or loss of ability to work etc.)

Employees being fully tax liable to Greenland can during business trips be paid a tax free travel allowance of DKK 245,26 per half day (index 2014).

The employer shall receive and store the personal tax card of his employee. The tax card shows all relevant information to calculate the personal tax of the employee.

The employer is responsible for calculating, reporting, withholding and paying the personal tax on behalf of his employee(s).

### **3. CSV-file**

The tab "CSV-file" generates<sup>4</sup> the information needed (in the right format) in order to perform the digitally report.

### **4. List of subcontractors**

The tab "List of subcontractors" contains data on the company's subcontractors. The form must be submitted to MLSA at [mlsa@nanoq.gl](mailto:mlsa@nanoq.gl)

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<sup>4</sup> Users of pre-2007 versions of Excel cannot use this tab