

# Greenland

## A. Progress in the implementation of the minimum standard

Greenland has four tax agreements in force, as reported in its response to the Peer Review questionnaire. Greenland has not signed the MLI.

Greenland indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreements.

## B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Greenland.

## Summary of the jurisdiction response – Greenland

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Denmark	No	N/A	No	N/A	Greenland and Denmark has negotiated an amendment to the DTA which will make it comply with the minimum standard. Expected to enter into force before 2020.
2	Faroe Islands	No	N/A	No	N/A	Greenland and The Faroe Islands has negotiated an amendment to the DTA which will make it comply with the minimum standard. Expected to enter into force before

						2020.
3	Iceland	No	N/A	No	N/A	Greenland and Iceland has agreed to start the negotiation of amendments to the DTA. The negotiations are expected to begin in the autumn of 2019, and will be aimed at securing compliance with the minimum standards.
4	Norway	No	N/A	No	N/A	Greenland and Norway has agreed to start the negotiation of amendments to the DTA. The negotiations are expected to begin in the autumn of 2019, and will be aimed at securing compliance with the minimum standards.



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