

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. One of those agreements, the agreement with the Faroe Islands, complies with the minimum standard.

Greenland has not signed the MLI.

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

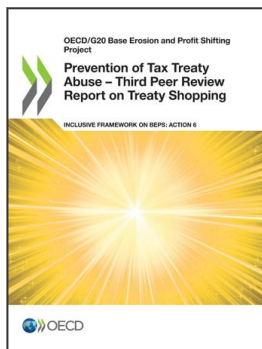
B. Implementation issues

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 are currently in negotiations about their tax agreement. |
| 2 | Faroe Islands | Yes | PPT alone | No | N/A | The tax agreement between Greenland and The Faroe Islands has been amended. The amendment entered into force on 24 February 2020. |
| 3 | Iceland | No | N/A | No | N/A | Greenland and Iceland have agreed to start the negotiation of amendments to the tax agreement. The negotiations are expected to begin in the autumn of 2019, and will be aimed at securing compliance with the minimum standards. Greenland and Iceland are awaiting the amendment resulting from the negotiations between Greenland and Denmark. |
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|---|--------|----|-----|----|-----|---|
| 4 | Norway | No | N/A | No | N/A | Greenland and Iceland have agreed to start the negotiation of amendments to the tax agreement. The negotiations are expected to begin in the autumn of 2019, and will be aimed at securing compliance with the minimum standards. Greenland and Iceland are awaiting the amendment resulting from the negotiations between Greenland and Denmark. |
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