

Administrativ aftale

Mellem de kompetente myndigheder i Danmark, Færøerne og Grønland

I henhold til artikel 20 i Overenskomst af 7. december 1989 mellem de nordiske lande om bistand i skattesager

Om automatisk udveksling af oplysninger om finansielle konti

De kompetente myndigheder i Danmark, Færøerne og Grønland, det vil sige

for Danmarks vedkommende: SKAT,

for Færøernes vedkommende: TAKS,

for Grønlands vedkommende: Skattestyrelsen,

herefter ”parterne”,

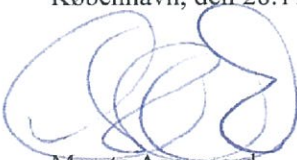
er i henhold til artikel 20, stk. 1, 1. pkt., i Overenskomst af 7. december 1989 mellem de nordiske lande om bistand i skattesager blevet enige om følgende:

1. Parterne praktiserer indbyrdes automatisk udveksling af finansielle kontooplysninger som defineret i OECD's Fælles Standard for Indberetning og Passende Omhu for Oplysninger om Finansielle Konti og overholder i den forbindelse Standarden.
2. Ved udvekslingen som nævnt i nr. 1 finder den Multilaterale Aftale mellem Kompetente Myndigheder om Automatisk Udveksling af Oplysninger om Finansielle Konti (herefter ”den Multilaterale Aftale”), som underskrevet af Danmarks skatteminister og Færøernes landsstyremand for finansielle anliggende den 24. oktober 2014 og af Grønlands naalakkersuisoq for finanser og råstoffer den 17. december 2015, tilsvarende anvendelse.
3. Hver part respekterer ved udvekslingen som nævnt i nr. 1 de notifikationer, som de øvrige parter har afgivet i medfør af artikel 7, stk. 1, i den Multilaterale Aftale.
4. Idet parterne har afgivet alle nødvendige notifikationer, som er nævnt i artikel 7, stk. 1, i den Multilaterale Aftale, følger det af artikel 3, stk. 3, i den Multilaterale Aftale, at de ikrafttrædelses- og virkningsdatoer, som parterne har angivet i notifikationen bilag F, der blev afgivet i forbindelse med underskrivelsen af den Multilaterale Aftale, tillige er gældende for udvekslingen som nævnt i nr. 1.
5. Denne aftale påvirker ikke den øvrige udveksling af oplysninger og andet administrativt samarbejde, der foregår mellem parterne med hjemmel i Overenskomst af 7. december 1989 mellem de nordiske lande om bistand i skattesager og samarbejdsaftaler indgået med hjemmel heri.

Underskrevet i tre eksemplarer på dansk og engelsk. I tilfælde af uoverensstemmelse skal den danske tekst gælde.

For Danmarks
kompetente myndighed:

København, den 28.11.2016



Merete Agergaard
Fg. Skattedirektør

For Færøernes
kompetente myndighed:

Tórshavn, den 29.11.2016



Eyðun Mørkøre
Direktør

For Grønlands
kompetente myndighed:

København, den 28.11.2016



Kim Neumann Nielsen
Styrelseschef

Administrative Agreement

Between the Competent Authorities of Denmark, the Faroe Islands and Greenland

**With reference to Article 20 of the 7th December 1989 Nordic Mutual Assistance
Convention on Mutual Administrative Assistance in Tax Matters**

On Automatic Exchange of Financial Account Information

The Competent Authorities in Denmark, the Faroe Islands and Greenland, meaning

- In the case of Denmark: SKAT;
- In the case of the Faroe Islands: TAKS;
- In the case of Greenland: the Tax Administration (Skattestyrelsen):

Hereinafter “the Parties”,

Have, with reference to Article 20, section 1, 1st, in the 7th December 1989 Nordic Mutual Assistance Convention on Mutual Administrative Assistance in Tax Matters, agreed as follows:

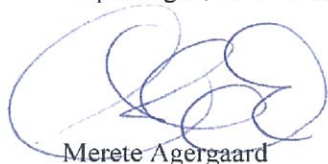
1. The Parties will, between themselves, practice automatic exchange of financial account information as defined in OECD’s Common Standard on Reporting and due Diligence for Financial Account Information and will thereby comply with the said Standard.
2. The Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (hereinafter “the Multilateral Agreement”), as signed by the Minister of Taxation of Denmark and the Minister of Finance of the Faroe Islands on 24th October 2014 and by the Minister of Finance, Minerals and Foreign Affairs of Greenland on 17th December 2015, shall also apply to the exchange indicated under paragraph 1.
3. In the context of the exchange indicated under paragraph 1, each Party will respect those notifications which have been submitted under Article 7, section 1, of the Multilateral Agreement.
4. Taking into consideration that the Parties have submitted all necessary notifications as mentioned under Article 7, Section 1 of the Multilateral Agreement, it follows from Article 3, Section 3, of the Multilateral Agreement that those dates of entry into force and applicability which the Parties have indicated in the notification denominated Annex F, which was submitted at the time of signature of the Multilateral Agreement, likewise apply to the exchange indicated under paragraph 1.

5. This Agreement does not impact any other exchange of information or any other administrative cooperation taking place between the Parties under the 7th December 1989 Nordic Mutual Assistance Convention on Mutual Administrative Assistance in Tax Matters or under any agreements on cooperation concluded under the said Convention.

Done in treble in the Danish and English languages. In case of any divergence, the Danish text shall prevail.

For the Competent Authority
of Denmark:


Copenhagen, 28th Nov. 2016



Merete Agergaard
Acting Director General

For the Competent Authority
of the Faroe Islands:

Tórshavn, 29th Nov. 2016



Eyðun Mørkøre
Director General

For the Competent Authority
of Greenland:

Copenhagen, 28th Nov. 2016



Kim Neumann Nielsen
Head of Agency

Administrativ aftale

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kompetente myndighed:

København, den 28.11.2016



Merete Agergaard
Fg. Skattedirektør

For Færøernes
kompetente myndighed:

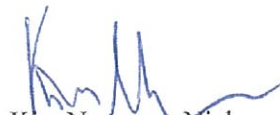
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Eyðun Mørkøre
Direktør

For Grønlands
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Kim Neumann-Nielsen
Styrelseschef

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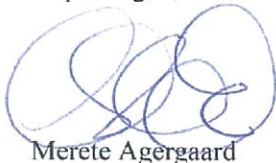
For the Competent Authority
of the Faroe Islands:

For the Competent Authority
of Greenland:

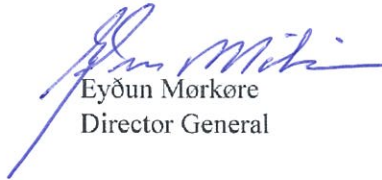
Copenhagen, 28th Nov. 2016

Tórshavn, 29th Nov. 2016

Copenhagen, 28th Nov. 2016



Merete Agergaard
Acting Director General



Eyðun Mørkøre
Director General



Kim Neumann Nielsen
Head of Agency