
The Government of Denmark, in conjunction with the Local Government of the Faroe Islands and the Local Government of Greenland, and the Governments of Finland, Iceland, Norway and Sweden,

Desiring to conclude a Convention concerning mutual administrative assistance in tax matters,

Establishing that, with respect to the Faroe Islands and Greenland, dealing with these matters also in relation to foreign countries is within the jurisdiction of the Faroe Islands and Greenland,

Have agreed as follows:

General provisions

Article 1
The Contracting States undertake to provide administrative assistance to each other in tax matters in accordance with this Convention, with regard to:

(a) the service of documents;

(b) the supply of information in tax matters, such as the procurement of tax returns or other statements and the exchange of information, either spontaneously or upon request, in particular cases;

(c) the supply of tax return forms and other tax forms;

(d) measures to avoid the imposition of preliminary tax in more than one Contracting State;

(e) the collection of tax;

(f) the transfer of tax; and

(g) the recovery of tax and the provision of guarantees for the payment of tax claims.

Article 2
1. The existing taxes to which the Convention shall apply are:

(a) in Denmark:

(1) the income tax to the State (indkomstskatten til staten);
(2) the municipal income tax (den kommunale indkomstskat);
(3) the income tax to the county municipalities (den amskommunale indkomstskat);
(4) the special income tax (den særlige indkomstskat);
(5) the church tax (kirkeskatten);
(6) the tax on dividends (udbytteskatten);
(7) the tax on interest (renteskatten);
(8) the tax on royalties (royaltyskatten);
(9) the taxes imposed under the Hydrocarbon Tax Act (skatter i henhold til kulbrinteskatteloven);
(10) the capital tax to the State (formueskatten til staten); and
(11) the sailors’ tax (sømandskatten);

(b) in the Faroe Islands:
(1) the provincial income tax (skat til landskassen);
(2) the municipal income tax (kommunal indkomstskat);
(3) the church tax (kirkeskat);
(4) the tax on dividends (udbytteafgift); and (5) the tax on royalties (royaltyafgift);

(c) in Greenland:
(1) the tax to the Province (landsskat);
(2) the special tax to the Province (særlig landsskat);
(3) the municipal tax (kommuneskat);
(4) the tax on dividends (udbytteskat);
(5) the municipal equalization tax (fælleskommunal skat); and
(6) the taxes imposed under the Law of Greenland relating to taxation of profits from hydrocarbon activities in Greenland (skatter i henhold til landstingslov om beskattning af inkomst i forbindelse med kulbrinteaktiviteter i Gronland);

(d) in Finland:
(1) the national income and capital tax (valtion tulo- ja varallisuusvero);
(2) the municipal tax (kunnallisvero);
(3) the church tax (kirkollisvero); and
(4) the withholding tax on non-residents’ income (lähdevero);

(e) in Iceland:
(1) the national income tax (tekjuskattur til ríkisins);
(2) the municipal income tax (útsvar til sveitarfélaga); and
(3) the national capital tax (eignarskattur til ríkisins);

(f) in Norway:
(1) the income and capital tax to the State (inntekts- og formuesskatten til staten);
(2) the income and capital tax to the municipalities (inntekts- og formuesskatten til kommunene);
(3) the income tax to the counties (inntektsskatten til fylkene);
(4) the contribution to the tax equalization fund (fellesskatten til Skattefordelingsfondet);
(5) the taxes imposed under the Petroleum Tax Act (skattene i henhold til petroleumsskatteloven);
(6) the tax to the State on remuneration of foreign artistes (avgiften til staten på honorarer til utenlandske kunstnere); and
(7) the sailors’ tax (sjømannsskatten);

(g) in Sweden:
(1) the income tax to the State, including the sailors’ tax and the coupon tax (den statliga inkomstskatten, däri inbegript sjömansskatten och kupongskatten);
(2) the tax on public entertainers (bevillningsavgiften för vissa offentliga föreställningar);
(3) the tax on undistributed profits of companies (ersättningsskatten);
(4) the tax on distribution in connection with reduction of share capital or the winding-up of a company (utskiftningsskatten);
(5) the profit-sharing tax (vinstdelningsskatten);
(6) the municipal income tax (den kommunala inkomstskatten); and
(7) the capital tax to the State (den statliga förmögenhetsskatten);

(h) in all Contracting States:
(1) taxes on inheritances and gifts;
(2) motor vehicle taxes, to the extent laid down in an agreement concluded pursuant to Article 20;
(3) value added tax and any other general turnover tax, to the extent laid down in an agreement concluded pursuant to Article 20;
(4) excise duties, to the extent laid down in an agreement concluded pursuant to Article 20; and
(5) social security contributions and other public levies, to the extent laid down in an agreement concluded pursuant to Article 20.
2. Prepayments of the taxes and levies referred to in subparagraphs (a) to (g) of paragraph 1 shall likewise be regarded as “taxes”.

3. The Convention shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Convention in addition to, or in place of, the existing taxes.

**Article 3**

1. For the purposes of this Convention, unless the context otherwise requires:

   (a) the term “Contracting State” means Denmark, Finland, Iceland, Norway or Sweden; for the purposes of this Convention the term also includes the autonomous regions within the Kingdom of Denmark of the Faroe Islands and Greenland;

   (b) the term “competent authority” means:
      (1) in Denmark: the Minister of Taxes;
      (2) in the Faroe Islands: the Tax Board of the Faroe Islands;
      (3) in Greenland: the Tax Administration;
      (4) in Finland: the Ministry of Finance;
      (5) in Iceland: the Ministry of Finance;
      (6) in Norway: the Ministry of Finance and Customs;
      (7) in Sweden: the Ministry of Finance;
      or the authority in any of these States to whom the task of dealing with questions concerning the Convention has been delegated;

   (c) the term “Nordic Double Tax Convention” means the Convention of 12 September 1989 between the Nordic Countries for the Avoidance of Double Taxation with respect to Taxes on Income and Capital and the Convention of 12 September 1989 for the Avoidance of Double Taxation with respect to Taxes on Inheritances and Gifts as well as any similar Convention between the Nordic Countries concluded after the date of signature of the present Convention in addition to, or in place of, said Conventions.

**Article 4**

1. A Contracting State shall be obliged to provide assistance as referred to in Article 1 regarding all tax matters and all tax claims arising in another Contracting State in accordance with its laws relating to the taxes and levies covered by Article 2.
2. Assistance may concern measures not only against the taxpayer but any other person who, according to the laws of the Contracting State to which the request is directed, is obliged to give assistance to tax authorities.

3. A request for assistance may only be made if the action requested cannot be undertaken in the State itself without considerable difficulties, and the Contracting State which submits the request is able, under its own laws, to provide equivalent assistance at the request of the Contracting State to which it directed its request.

4. A request for assistance and correspondence between Contracting States in accordance with this Convention shall be undertaken by the competent authorities of the said States.

**Article 5**

1. Requests and other documents in cases concerning assistance shall be drawn up in the Danish, Norwegian or Swedish language or be accompanied by a translation into one of those languages. With respect to cases of service of documents, the preceding sentence shall only apply to the request for service.

2. A request for assistance shall contain the name of the authority which in the first instance requires such assistance and the name, occupation or title, address, date of birth, municipality of residence, and, if possible, the place of work and place of sojourn of the person concerned. The request shall also contain information on any other particulars which might be helpful in identifying that person.

**Article 6**

1. A request for assistance may be refused if the Contracting State from which the assistance is requested considers such assistance to be contrary to its general interests.

2. Where a question concerning the application of the provisions of any of the Nordic Double Tax Conventions is pending before the competent authority of the Contracting State from which the assistance is requested, this State may, after consultation with the Contracting State making the request, declare the request for assistance for the recovery of tax suspended.
Article 7

1. If a request for assistance is not complied with, the Contracting State making the request shall be notified immediately of that decision and the reasons therefore.

2. If the assistance is effected, the Contracting State from which the assistance is requested shall notify the other Contracting State of the outcome of the assistance as soon as possible.

3. Any notification referred to in this Article shall also contain information about circumstances which may be relevant for any further measures in the tax matter.

Article 8

Documents issued or certified by a court of justice or administrative authority of one Contracting State do not require authentication before being used in tax matters in the territory of another Contracting State. The same applies with respect to documents signed by an official of a court or authority, if such signature is sufficient according to the laws of the Contracting State of that court or authority.

Service of documents

Article 9

1. Service according to this Convention shall be effected in the manner prescribed for similar service by the laws or administrative practice of the Contracting State from which service is requested. The request for service of a document shall contain a brief statement regarding the contents of the document.

2. If the Contracting State requesting service so desires the service may be effected subject to special formalities, provided that the procedure requested is in accordance with the laws of the Contracting State in which the service is to be effected.

3. Proof of service shall be furnished either by a dated and certified receipt from the person to whom the service was addressed or by a certificate from the competent authority of the Contracting State from which the service is requested, showing the form and date of service.
Supply of information

Article 10

1. Information shall be supplied in accordance with the laws of the Contracting State to which the request is made.

2. A request for the supply of information may be refused if complying with the request would disclose business, manufacturing or professional secrets.

Article 11

1. As soon as possible after the end of each calendar year, the competent authority of each Contracting State shall, to the extent possible on the basis of control information and similar information available, supply to the competent authorities of each of the other Contracting States, without any special request being necessary, information concerning individuals and legal entities who are resident in such other State, in respect of:
   (a) dividends paid by companies and similar legal entities;
   (b) interest on bonds and similar securities;
   (c) credit balances with banks, savings banks and similar institutions and interest on such balances;
   (d) ownership of immovable property;
   (e) royalties and other periodic payments for the use of copyrights, patents, designs, trade marks and similar rights or property;
   (f) wages, salaries, fees, pensions and life annuities;
   (g) compensation for damage, insurance payments and similar compensation received in connection with business activities; and
   (h) any other income or property, to the extent that an agreement pursuant to Article 20 shall have been concluded concerning such income or property.

2. The competent authority of a Contracting State commits itself to forward any information resulting from an examination carried on in that State in a tax matter, that can be assumed to be of interest for another Contracting State, to the competent authority of that other State without delay.

3. If, in the Contracting State that received the information, it appears that the information is not in conformity with the real facts, the competent authority of that State shall advise the competent authority of the
Contracting State that supplied the information about such facts in an appropriate manner.

4. If a resident of one of the Contracting States has died and leaves immovable property situated in another Contracting State or property invested in a business therein, the competent authority of the first-mentioned State shall advise the competent authority of the other State about such event as soon as the event has come to the notice of that authority.

**Article 12**

1. At the request of one of the Contracting States, two or more Contracting States shall consult together for the purposes of determining cases and procedures for simultaneous tax examinations. Each Contracting State involved shall decide whether or not it wishes to participate in a particular simultaneous tax examination.

2. A simultaneous tax examination as referred to in paragraph 1, means an arrangement between two or more Contracting States to examine simultaneously, each in its own territory, the tax affairs of a person in which they have a common or related interest, with a view to exchanging any relevant information which they so obtain.

**Article 13**

1. Representatives of an authority of a Contracting State may in a tax matter which is of essential importance for that State, at the request of the competent authority of that State, be allowed to be present during the examination of that tax matter in another Contracting State. Such request shall be considered by the competent authority of the other State, which shall notify the competent authority of the first-mentioned State of its decision as soon as possible. If the request is granted, the notification thereof shall contain the time and place of the examination and any other details which are considered relevant to the competent authority making the request.

2. The representatives referred to in paragraph 1 may not take any decision on questions regarding the examination, but they may put forward suggestions concerning such questions to the authority or official who has been appointed to carry out the examination. Any decision on account of such suggestion shall be taken by the authority or official concerned.

3. Any information resulting from the examination as referred to in paragraph 1, shall be treated as confidential and may not be communicated to any persons or authorities, including persons employed by a court or other judicial authorities, other than those who are engaged in the assessment, collection or recovery of the taxes to which this
Convention applies, or who make decisions on complaints or questions regarding prosecution in connection therewith.

4. If a request, as referred to in paragraph 1, is refused, the provisions of paragraph 1 of Article 7 shall apply correspondingly.

Recovery of tax

Article 14

1. Decisions in tax matters which in accordance with the laws of one of the Contracting States are enforceable in that State shall be recognized as being enforceable in another Contracting State.

2. Questions concerning any period beyond which a tax claim cannot be enforced shall be governed by the law of the applicant State.

3. Acts of recovery carried out by the requested State in pursuance of a request for assistance, which, according to the laws of that State, would have the effect of suspending or interrupting the period mentioned in paragraph 2, shall also have this effect for the application of the laws of the applicant State. The requested State shall inform the applicant State about such acts.

4. The authority which in the first instance demands assistance for the recovery of tax shall certify in its request that the decision is enforceable and shall indicate the date on which the right to collect the tax shall expire in whole or in part, due to the rules of limitation. The competence of the said authority shall be certified by an authority as referred to in Article 3.

Article 15

If a taxpayer or any other person referred to in paragraph 2 of Article 4 has died, the amount to be recovered may not exceed the value of the assets of the estate. If the estate has been divided, the amount to be recovered from the heirs or other persons who have received property as a result of the death may not exceed an amount corresponding to the value of such property at the time of acquisition.

Article 16

1. Taxes recovered in accordance with this Convention shall not have in the Contracting State from which assistance is requested any priority specially accorded to its own taxes.
2. In cases concerning the recovery of tax in accordance with this Convention, no measures to institute judicial proceedings before a court, other than an administrative court, or bankruptcy proceedings shall be taken in the Contracting State where recovery is requested, unless the competent authority of that State, at the request of the competent authority of the Contracting State which made the request, has given its explicit consent thereto.

Article 17
1. If, before a case concerning the recovery of tax in accordance with this Convention is closed, the right to recover tax is terminated in whole or in part in accordance with the laws of the Contracting State which requested the assistance, due to payment, reduction or cancellation of the assessment, the granting of relief or any other circumstances, the competent authority of that State shall notify the competent authority of the other Contracting State about such event as soon as possible.
2. The provisions of paragraph 1 shall apply correspondingly where deferral of payment of tax has been granted.

Article 18
When recovery in accordance with this Convention has taken place in one of the Contracting States and the amount recovered has been received by the tax collecting authority of that State, that State shall be responsible for the amount collected to the Contracting State which requested the recovery.

Guarantees for the payment of tax claims

Article 19
1. The giving of any guarantee for the payment of tax claims in accordance with this Convention shall be effected according to the laws or administrative practice of the Contracting State to which the request for the giving of such a guarantee is directed. The giving of such a guarantee may be effected even if the claim has not yet been fixed.
2. If a tax claim lapses in whole or in part after measures to effect a guarantee in accordance with this Convention have been taken, the competent authority of the Contracting State which has initiated the request shall notify the competent authority of the other Contracting State as soon as possible about such event.
3. The provisions of Articles 14 to 18 shall, mutatis mutandis, also apply with respect to the giving of guarantees for the payment of tax claims in accordance with this Convention.

**Special provisions**

**Article 20**

1. The competent authorities of the Contracting States may conclude agreements to carry out the provisions of this Convention. In particular, agreements may be concluded for the exchange of information in accordance with subparagraph (h) of paragraph 1 of Article 11, for the minimum amount to which a request for recovery may apply, for assistance concerning taxes and levies referred to in subparagraph (h), (2) to (5) of paragraph 1 of Article 2, for measures to avoid imposition of preliminary tax in more than one Contracting State, for the collection of tax or for the transfer of tax, as well as for interest, costs of judicial proceedings, fines and similar amounts incurred in connection with the imposition and recovery of tax, for the determination of the exchange rate to be used in calculating the amount to be recovered and for the manner in which to account for the amount recovered.

2. If difficulties or doubts arise between two or more of the Contracting States regarding the interpretation or application of this Convention, the competent authorities of these States shall consult together to resolve the issue by special agreement. The outcome of such consultations shall be communicated to the competent authorities of the other Contracting States without delay.

3. If the competent authority of one of the Contracting States is of the opinion that consultations regarding a question referred to in paragraph 2 should take place between the competent authorities of all Contracting States, such consultations shall take place at the request of that State.

4. Where the request for assistance in recovery of a tax claim concerns income which has been taxed in a Contracting State other than the applicant State and such double taxation has not been provided for in a double tax convention, the competent authority of the requested State may enter into consultations with the competent authority of the applicant State with the view to the avoidance of double taxation of that income. The recovery of tax may be suspended until such an agreement has been concluded.
Article 21
With respect to any inquiries, information, statements and other communications supplied to one of the Contracting States in accordance with this Convention, the provisions of the laws of that State concerning secrecy shall apply.

Article 22
The Contracting State requesting assistance in accordance with this Convention is liable to reimburse the cost of such assistance only insofar as it concerns judicial proceedings before a court, other than an administrative court, or bankruptcy proceedings in the other Contracting State, initiated by the providing of assistance.

Article 23
This Convention shall not apply to Spitsbergen (Svalbard) or Jan Mayen nor to the Norwegian dependencies outside Europe.

Article 24
1. This Convention shall enter into force on the thirtieth day following the date on which all Contracting States have informed the Danish Ministry of Foreign Affairs that the Convention has been ratified. The Danish Ministry of Foreign Affairs shall notify the other Contracting States of the receipt of such information and of the date of the entry into force of the Convention.

2. Upon the entry into force of this Convention its provisions shall have effect with respect to matters received after the entry into force by the competent authority of the Contracting State to which the request was addressed.

3. The Convention of 9 November 1972 between Sweden, Denmark, Finland, Iceland and Norway regarding Mutual Assistance in Tax Matters shall cease to apply and shall have effect for the last time with respect to matters received before the entry into force of this Convention by the competent authority of the Contracting State to which the request was addressed.

4. This Convention shall not limit, nor be limited by, the Convention of 18 October 1979 between the Government of Denmark and the Local Government of Greenland for the Avoidance of Double Taxation etc. and any agreement concluded in accordance with Section 20 of the appendix to the last-mentioned Convention.

5. This Convention shall not limit, nor be limited by, the provisions regarding mutual assistance included in the Convention of 12 August 1986...
Between the Government of Denmark and the Local Government of the Faroe Islands for the Avoidance of Double Taxation etc.

**Article 25**

Any Contracting State may terminate the Convention, through diplomatic channels, by giving notice on or before 30 June in any calendar year to the Danish Ministry of Foreign Affairs, which shall inform all other Contracting States on receipt of such a note and its contents. If the time limit for giving such notice is observed, the Convention shall cease to have effect in the relationship between the State which has given notice of termination and the other Contracting States at the end of that calendar year.

The original copy of this Convention shall be deposited with the Danish Ministry of Foreign Affairs which shall transmit certified copies thereof to the Governments of all the other Contracting States.

*In witness whereof, the undersigned, duly authorized thereto, have signed this Convention.*

Done at Copenhagen on 7 December 1989, in one copy, in the Danish, Faroese, Greenlandic, Finnish, Icelandic, Norwegian and Swedish languages, there being two texts in Swedish, one for Finland and one for Sweden, all texts being equally authentic.