

# FAROE ISLANDS

**Secondary legislation:**

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/legislation/Faroe-Islands-Secondary-Legislation.pdf>

**Subsequent amendments to secondary legislation:**

<http://www.taks.fo/fo/log/kunngerdir/nr-32-2017-kunngerd-um-broyting-i-kunngerd-11-2016-um-eydmerking-og-frabodan-av-figgjarkontum-vid-tilknyti-til-utheimin/>

**Unofficial English translation:**

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/legislation/Faroe-Islands-secondary-legislation-EN.pdf>