

## Greenland Dispute Resolution Profile

Last updated: 18 March 2019

### General Information

- **Greenland tax treaties are available at:**

<https://int.aka.gl/en/International-Agreements/DTC>

- **MAP request should be made to:**

Name of CA: Anne-Marie Thorell Brandbyge, Government Official

Organisation: The Greenlandic Tax Agency

Contact e-mail: [amtb@nanoq.gl](mailto:amtb@nanoq.gl), with CC to [simog@nanoq.gl](mailto:simog@nanoq.gl)

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3900 Nuuk, Greenland

- **APA request should be made to:**

Name of CA: Anne-Marie Thorell Brandbyge, Government Official

Organisation: The Greenlandic Tax Agency

Contact e-mail: [amtb@nanoq.gl](mailto:amtb@nanoq.gl), with CC to [simog@nanoq.gl](mailto:simog@nanoq.gl)

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## Greenland Dispute Resolution Profile – Preventing Disputes

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>A. Preventing Disputes</b>				
1.	Are agreements reached by your competent authority to resolve difficulties or doubts arising as to the interpretation or application of your tax treaties in relation to issues of a general nature which concern, or which may concern, a category of taxpayers published?	Yes	We plan to publish the interpretations or applications, when a MAP has taken place.	Information not yet available
2.	Are bilateral APA programmes implemented? If yes:	No	-	-
a.	<ul style="list-style-type: none"> <li>Are roll-back of APAs provided for in the bilateral APA programmes?</li> </ul>	-	-	-
b.	<ul style="list-style-type: none"> <li>Are there specific timeline for the filing of an APA request?</li> </ul>	-	-	-
c.	<ul style="list-style-type: none"> <li>Are rules, guidelines and procedures on how taxpayers can access and use bilateral APAs, including the specific information and documentation that should be submitted in a taxpayer's request for bilateral APA assistance, publicly available?</li> </ul>	-	-	-
d.	<ul style="list-style-type: none"> <li>Are there any fees charged to taxpayers for a bilateral APA request?</li> </ul>	-	-	-
e.	<ul style="list-style-type: none"> <li>Are statistics relating to bilateral APAs publicly available?</li> </ul>	-	-	-
3.	Is training provided to your officials involved in the auditing /examination of taxpayers to ensure that any	Yes	Through the use of the OECD	-

### Greenland Dispute Resolution Profile – Preventing Disputes

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	assessments made by them are in accordance with the provisions of your tax treaties?		Transfer Pricing Guidelines as the basis for all the transfer pricing adjustments and mainly through meetings, seminars and on the job training.	
4.	Is other information available on preventing tax treaty-related disputes?	No		

**Notes:**

1. An APA is an “arrangement that determines, in advance of controlled transactions, an appropriate set of criteria (e.g. method, comparables and appropriate adjustments thereto, critical assumptions as to future events) for the determination of the transfer pricing for those transactions over a fixed period of time”. (see definition of APA in the OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations (“Transfer Pricing Guidelines”).
2. Situations may arise in which the issues resolved through an APA are relevant with respect to previous filed tax years not included within the original scope of the APA. The concept of “roll-back” is further elaborated in paragraph 4.147 of Section F (Advance pricing arrangement) of Chapter IV of the Transfer Pricing Guidelines and in paragraph 69 of Section D.4.2 (Possible retrospective application (“Roll back”)) of the Annex to Chapter IV (Guidelines for Conducting Advance Pricing Arrangements under the Mutual Agreement Procedure (“MAP APAs”)) of the Transfer Pricing Guidelines. Simply put, the “roll-back” of the APA is understood to mean that the outcome of the APA is applied to previous filed tax years not included within the original scope of the APA.

## Greenland Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>B. Availability and Access to MAP</b>				
5.	Are transfer pricing cases covered within the scope of MAP?	Yes	In all of our 4 full Double Taxation Conventions and in one of the partial DTCs. Not covered in our other four partial DTCs.	<u>Denmark</u> (In Danish) <u>Faroe Islands</u> (In Danish) <u>Iceland</u> (In Danish) <u>Norway</u> (In Norwegian) <u>Cayman Islands</u> (In English) <u>Guernsey</u> (In English) <u>Isle of Man</u> (In English) <u>Bermuda</u> (In English) <u>Jersey</u> (In English)
6.	Are issues relating to the application of treaty anti-abuse provision covered within the scope of MAP?	See detailed explanation	Greenland is currently negotiation changes to two DTCs and the application of the treaty anti-abuse is implemented in the draft of both. The other two DTCs will be amended upon request by either party to renegotiate.	Information and guidance can be given by contacting the Greenlandic Tax Agency.  <a href="https://int.aka.gl/en">https://int.aka.gl/en</a>
7.	Are issues relating to the application of domestic anti-abuse provision covered within the scope of MAP?	Yes	-	-
8.	Are issues where there is already an audit settlement between the tax authority and the taxpayer covered within the scope of MAP?	Yes	A settlement between the tax authority and the tax payer is not an impediment for the mutual agreement procedure.	-

### Greenland Dispute Resolution Profile – Availability and Access to MAP

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
9.	Are double taxation cases resulting from bona fide taxpayer initiated foreign adjustments covered within the scope of MAP?	Yes	If the adjustment made in good faith can be documented by an official document from the other tax authority.	-
10.	Are there any other treaty related issues not covered under s/n 5 to 9 which are not within the scope of MAP?	No	-	-
11.	Are taxpayers allowed to request MAP assistance in cases where the taxpayer has sought to resolve the issue under dispute via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	The taxpayer can seek to resolve the issue via MAP while using judicial or administrative remedies.	-
12.	Are taxpayers allowed to request for MAP assistance in cases where the issue under dispute has already been decided via the judicial and administrative remedies provided by the domestic law of your jurisdiction?	Yes	-	Information and guidance can be given by contacting the Greenlandic Tax Agency. <a href="https://int.aka.gl/en">https://int.aka.gl/en</a>
13.	Are rules, guidelines and procedures on how taxpayers can access and use MAP, including the specific information and documentation that should be submitted in a taxpayer's request for MAP assistance, publicly available?	See detailed explanation	No, it's currently not publicly available, but the taxpayer can contact the Greenlandic Tax Agency and will be guided on submitting a request for MAP assistance. There are no format requirements.	Information and guidance can be given by contacting the Greenlandic Tax Agency. <a href="https://int.aka.gl/en">https://int.aka.gl/en</a>

**Greenland Dispute Resolution Profile – Availability and Access to MAP**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
14.	Are there specific timeline for the filing of a MAP request?	Yes	Within the time limit of the specific Double Taxation Convention. In most cases its 3 years from the date of the tax adjustment decision.	<u>Denmark</u> (In Danish) <u>Faroe Islands</u> (In Danish) <u>Iceland</u> (In Danish) <u>Norway</u> (In Norwegian) <u>Cayman Islands</u> (In English) <u>Guernsey</u> (In English) <u>Isle of Man</u> (In English) <u>Bermuda</u> (In English) <u>Jersey</u> (In English)
15.	Are guidance on multilateral MAPs publicly available?	No	-	-
16.	Are tax collection procedures suspended during the period a MAP case is pending?	No	-	
17.	Are there any fees charged to taxpayers for a MAP request?	No	-	-
18.	Is there any other information available on availability and access to MAP?	No	-	-

### Greenland Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>C. Resolution of MAP Cases</b>				
19.	Are there any model timeframes for the steps taken by your competent authority from the receipt of a MAP case to the resolution of the case provided to taxpayers?	No	No MAPs has taken place yet, and therefore we have no experience or data.	-
20.	Are statistics relating to the time taken to resolve MAP cases publicly available?	No	No MAPs has taken place yet, and therefore we have no experience or data.	-
21.	Is interest or penalties resulting from adjustments made pursuant to a MAP agreement waived or dealt with as part of the MAP procedure?	No	Subject to national procedures and regulations.	-
22.	Are the roles and responsibility of the MAP office publicly available, for example, is the mission statement of the MAP office available in the <i>annual</i> report of the organisation?	No	The Greenlandic Tax Agency can be contacted to receive this information.	Information and guidance can be given by contacting the Greenlandic Tax Agency. <a href="https://int.aka.gl/en">https://int.aka.gl/en</a>
23.	Is MAP arbitration a mechanism currently available for the resolution of tax treaty related disputes in any of your tax treaties?  If not:	No	-	-
a.	<ul style="list-style-type: none"> <li>Are there any legal limitations in your domestic law (for example in your constitution) to include MAP</li> </ul>	See detailed explanation	Not applicable. Require further examination.	-

### Greenland Dispute Resolution Profile – Resolution of MAP Cases

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	arbitration in your tax treaties?			
b.	<ul style="list-style-type: none"> <li>Does your treaty policy allow you to include MAP arbitration in your tax treaties?</li> </ul>	Yes	-	-
24.	<p>Is the explanation of the relationship between the MAP and domestic law administrative and judicial remedies publicly available?</p> <p>If yes:</p>	No	-	-
a.	<ul style="list-style-type: none"> <li>Does the guidance specifically address whether the competent authority considers that it is legally bound to follow a domestic court decision in the MAP or will not deviate from a domestic court decision as a matter of administrative policy or practice?</li> </ul>	-	-	-
25.	Are taxpayers allowed to request for multi-year resolution through the MAP of recurring issues with respect to filed tax years?	Yes	-	-
26.	Do all your jurisdiction's tax treaties contain a provision which would oblige your jurisdiction to make corresponding adjustments or to grant access to the MAP with respect to the economic double taxation that may otherwise result from a primary transfer pricing adjustment (i.e. is paragraph 2 of Article 9 of the OECD Model Tax Convention or the UN	Yes	-	<u>Denmark</u> (In Danish) <u>Faroe Islands</u> (In Danish) <u>Iceland</u> (In Danish) <u>Norway</u> (In Norwegian) <u>Cayman Islands</u> (In English) <u>Guernsey</u> (In English) <u>Isle of Man</u> (In English) <u>Bermuda</u> (In English)



**Greenland Dispute Resolution Profile – Resolution of MAP Cases**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
	Model Double Taxation Convention included in all of your jurisdiction’s tax treaties)?			<a href="#">Jersey</a> (In English)
27.	Is there any other information available on resolution of MAP cases?	No	-	-

**Greenland Dispute Resolution Profile – Implementation of MAP Agreements**

s/n		Response	Detailed explanation	Where publicly available information and guidance can be found
<b>D. Implementation of MAP Agreements</b>				
28.	Where the agreement reached by your competent authority through the MAP process leads to additional tax to be paid by your taxpayer, is there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for the additional tax to be paid?	No	As quick as possible.	-
29.	Where the agreement reached by your competent authority through the MAP process leads to a refund of the tax due or paid by your taxpayer, are there publicly available information on the timeframe the taxpayer could expect its tax position to be amended to reflect the agreement reached by the competent authority and/or for a refund of the tax paid?	No	As quick as possible.	-
30.	Are all mutual agreements reached through MAP implemented notwithstanding any time limits in your domestic law?	See detailed explanation	Statute on limitations on claims which might offset claims made. According to tax regulations there are no limitations.	-
31.	Is there any other information available on the implementation of MAP agreements?	No	-	-