



Council of the  
European Union

Brussels, 12 March 2018  
(OR. en)

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## OUTCOME OF PROCEEDINGS

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From: General Secretariat of the Council

To: Delegations

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Subject: The EU list of non-cooperative jurisdictions for tax purposes

- Compilation of commitment letters received from jurisdictions
  - = Greenland
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Secretariat DG G 2B – Support to the Code of Conduct Group  
Council of the European Union  
General Secretariat  
DG G – Economic Affairs and Competitiveness  
Unit 2B – Tax Policy, Export Credits and Regional Policy  
JL 30 GM 11  
Rue de la Loi 175 – 1048 Bruxelles

Sent via. Secretariat.COCCG-jurisdictions@consilium.europa.eu

Response to letter regarding follow-up to the screening process  
Dear Ms. Lapecorella,

Thank you for your letter dated on the 23<sup>rd</sup> of October 2017.

First of all let me state, that Greenland is dedicated to contribute and to ensure international transparency on tax matters. Greenland is aware of the standards set out in the Official Journal of the European Union in OJ C 461.

Greenland is committed to adhere to the agreed OECD anti-BEPS minimum standards and will officially request to join the Inclusive Framework on BEPS.

In regard to the criteria set out in Annex I, and your request for a precise timeline and description of steps to be taken, in order to fulfill the criteria by 31<sup>st</sup> of December 2018, I kindly refer to the section below.

**Ad Criterion 3: Implementation of anti-BEPS measures**

Greenland will take action and implement non-legislative measures in the first half of 2018. Furthermore, Greenland intends to prepare and coordinate legislative measures for submission in second half of 2018.

As for the legislative measures, these will be submitted for the Parliaments consideration in the second half of 2018, to be accepted and enter into force by 1. January 2019.

If there are any further questions, please do not hesitate to contact the Ministry of Finance.

Yours sincerely,

Aqqaaq B. Egede  
Minister of Finances and Taxes

Date:  
20/11/17

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