



Procedure for the settling of Harbour Tax via Sikuki Nuuk Harbour A/S to the Government of Greenland for the use of Nuuk Harbour 1 January 2019

1. Introduction

The procedure for the settling of Harbour Tax via Sikuki Nuuk Harbour A/S to the Government of Greenland for the use of Nuuk Harbour changes as of 1 January 2019.

From 1 January 2019, Harbour Tax to the Government of Greenland will not be invoiced from Sikuki Nuuk Harbour A/S, and the basis for payment of Harbour Tax will only be the declaration form filled in by the ship (agent or the like) themselves - a type of tax return form for the tax. Cf. further below.

2. Procedure from 1 January 2019

From 1 January 2019, the Harbour Tax Declaration (cf. EO, § 4, Para. 1, cf. Point 4) shall be sent by email to Sikuki Nuuk Harbour A/S no later than the date of departure. The ship's agent is responsible for sending it to Sikuki Nuuk Harbour A/S.

The declaration shall be sent to sikuki@sikuki.gl, and the name of the ship, the date of departure and the word "GG Harbour Tax" shall appear in the title of the email.

The Harbour Tax shall be paid into **account 6471 - 1715248** no later than by departure. The ship's agent is responsible for ensuring that payment is made to Sikuki Nuuk Harbour A/S.

The payment shall contain sufficient information for identifying the payer/agent and for the payment being matched with the declaration sent. The payment shall therefore contain at least the following information:

- The name of the ship
- The date of departure
- The name of the payer

Attention shall again be drawn to the fact that no invoice for the Harbour Tax or any form of receipt for the payment thereof will be sent by Sikuki Nuuk Harbour A/S. The ship's self-completed declaration form (tax return form) shall thus be the only documentation for this.

3. Follow ups, etc.

Sikuki Nuuk Harbour A/S shall follow up on an ongoing basis to ensure that declarations and payments for ship calls in Nuuk Harbour are received on time.

Information about declarations and/or payments not received shall be passed on to the Danish Tax Agency for further steps and sanctions in accordance with the Act and Executive Order.

Inquiries to Sikuki Nuuk Harbour A/S about the above can be directed to sikuki@sikuki.gl or by phone to +299 31 40 30.

Please refer any questions related to the interpretation of the Act and Executive Order to the Danish Tax Agency.

In general, reference is made to the **Sikuki Nuuk Harbour A/S Trade Terms** as well as to the **Sikuki Nuuk Harbour A/S Rules of Conduct** in force at any given time, which can be found on our website www.sikuki.gl.

4. Legal basis for Harbour Tax to the Government of Greenland

The provisions on Harbour Tax to the Government of Greenland are set out in the following Act and Executive Order, where relevant sections have been highlighted:

Constitutional Act no. 20 of 30 October 1992 on Harbour Tax:

- § 5. The tax liability falls due upon the ship's call at a port.
Para. 2. The tax liability shall be paid to the Danish Tax Administration no later than the ship's departure from the port.
- § 10. The shipowner, owner, user, charterer or manager is liable for payment of the tax liability under this Constitutional Act.
- § 12. The Greenland Parliament may lay down rules on the implementation of this Constitutional Act as well as lay down provisions on exemption or relaxation of the tax liability for certain types of ships.

Executive Order no. 5 of 7 March 2003 on Harbour and Cruise Passenger Tax.

- § 3. The Port Authority exercises the duties and rights assigned to the Directorate of Taxes in Constitutional Act no. 20 of 30 October 1992 on Harbour Tax.
- § 4. The master of a ship, or another crew member, shall, before the ship departs from a port, in accordance with the Port Authority's instructions, submit a declaration to the Port Authority regarding the ship's type, the ship's BRT/BT, the number of commenced days in the port and also acknowledge the tax calculated.
Para. 2. The Harbour Tax due shall be paid to the Port Authority at the same time as the declaration mentioned in Para. 1 is submitted.

Sikuki Nuuk Harbour A/S, as the Port Authority in Nuuk, is required by the Danish Tax Agency to collect Harbour Tax on behalf of the Government of Greenland, cf. § 3 of the Executive Order.

Please note, thus, that the deadline for submitting a declaration and for the settling of tax via Sikuki Nuuk Harbour A/S is also on the date of departure.

Declaration forms for cruise liners as well as other ships can be gotten from the Danish Tax Agency at <https://aka.gl/da/Borger/BLANKETTER/Havneafgift>.

For interpretation of the Act and Executive Order, please be aware that they can be found, with subsequent amendments, via the Government of Greenland's website. Please note that there is no updated version of the Act incorporating such subsequent amendments.

Nuuk, 18 September 2020