

# FAROE ISLANDS

**Primary legislation:**

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

**Unofficial English translation:**

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