

**AGREEMENT ON DEFENSE COOPERATION  
BETWEEN  
THE GOVERNMENT OF  
DENMARK  
AND  
THE GOVERNMENT OF  
THE UNITED STATES OF AMERICA**

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The Government of Denmark (“Denmark”) and the Government of the United States of America (the “United States”), hereinafter referred to collectively as “the Parties” and individually as a “Party”,

Cognizant of the rights and obligations deriving from the North Atlantic Treaty, signed at Washington, D.C. on April 4, 1949;

Considering that United States (“U.S.”) forces, their dependents, and U.S. contractors may be present in the territory of Denmark and that the purpose of such presence of U.S. forces is to further the efforts of the Parties to promote peace and security in the areas of mutual interest and benefit and to take part in common defense efforts;

Recalling the more than seventy years of defense cooperation between the Parties and recognizing the need to enhance their common security, to contribute to international peace and stability, and to deepen cooperation in the areas of defense and security;

Affirming that such cooperation is based on full respect for the sovereignty of each Party and for the purposes and principles of the United Nations Charter and the North Atlantic Treaty;

Recognizing the Parties’ respective obligations and commitments under international law;

Acknowledging that the presence of U.S. forces contributes to strengthening the security and stability of Denmark and the region;

Desiring to share in the responsibility of supporting those U.S. forces that may be present in the territory of Denmark in an equitable and sustainable manner;

Recognizing the Agreement Between the Parties to the North Atlantic Treaty Regarding the Status of Their Forces, signed at London June 19, 1951 (the “NATO SOFA”), which entered into force August 23, 1953, including its provision regarding separate arrangements supplementary to the NATO SOFA;

Recognizing the Acquisition and Cross Servicing Agreement Between the Ministry of Defence of Denmark and the Department of Defense of the United States of America, signed at Ballerup and Stuttgart November 25, 2021 and March 15, 2022 (the “ACSA”), which entered into force March 15, 2022;

Recognizing the Agreement Between the Government of Denmark and the Government of the United States of America on General Security of Military Information, effected by exchange of notes at Copenhagen January 23 and February 27, 1981 (the “Information Security Agreement”), which entered into force February 27, 1981;

Recognizing, consistent with the principle in Article III, Paragraph 1 of the NATO SOFA, that the presence of U.S. forces, their dependents, and U.S. contractors in the territory of Denmark under this Agreement is by its nature non-permanent and, regardless of duration, is considered temporary; and

Desiring to conclude an agreement on the enhanced cooperation between Denmark and the United States;

Have agreed as follows:

**ARTICLE 1**  
**SCOPE AND PURPOSE**

1. This Agreement sets forth the framework for enhanced defense and security cooperation between Denmark and the United States and supplements the terms and conditions set forth in the NATO SOFA that govern the presence of U.S. forces and their dependents in the territory of Denmark and, in specific situations indicated herein, the presence and activities of U.S. contractors in the territory of Denmark.
  
2. All activities under this Agreement shall be conducted with full respect for the sovereignty, constitution and constitutional practice, laws, and international legal obligations of Denmark, including with regard to the stockpiling of certain types of weapons on Danish territory. Nothing in this Agreement alters the Danish policy with regard to the stockpiling or deployment of nuclear weapons on Danish territory.

## **ARTICLE 2 DEFINITIONS**

For purposes of this Agreement, the following terms are hereunder defined:

1. “U.S. forces” means the entity comprising the force and the civilian component, and all property, official U.S. information, equipment, and materiel (including vehicles, vessels, and aircraft operated by or for the United States) of the U.S. Armed Forces present in the territory of Denmark.
2. “Force” has the meaning set forth in Article I, Paragraph 1(a), of the NATO SOFA.
3. Except as otherwise provided in Article 15 of this Agreement, “civilian component” has the meaning set forth in Article I, Paragraph 1(b), of the NATO SOFA, and also includes:
  - a) employees of non-Danish, non-commercial organizations who are nationals of the United States of America or ordinarily resident in the territory of the United States and who are not ordinarily resident in the territory of Denmark, and who, solely for the purpose of contributing to the welfare, morale, or education of U.S. forces, are accompanying those forces in the territory of Denmark; and
  - b) dependents employed by U.S. forces, including for the purposes of the military service activities contemplated in Articles 21 and 22 of this Agreement, and by the non-commercial organizations referred to in this Paragraph.
4. “U.S. contractors” means legal entities that are not incorporated nor ordinarily domiciled in the territory of Denmark under Danish law, including their employees, employees of U.S. contractors who are not nationals of Denmark nor ordinarily resident in the territory of Denmark, and individuals who are not nationals of Denmark nor ordinarily resident in the territory of Denmark, when those entities or individuals are present in the territory of Denmark under a contract or subcontract with the U.S. Department of Defense to supply goods and services in connection with activities under this Agreement.
5. “Danish contractors” means legal entities that are incorporated or ordinarily domiciled in the territory of Denmark under Danish law, including their employees, employees of U.S. contractors who are nationals of Denmark or ordinarily resident in the territory of Denmark, and individuals who are nationals of Denmark or ordinarily resident in the territory of Denmark, when those entities or individuals are present in the territory of Denmark under a contract or subcontract with the U.S. Department of Defense to supply goods and services in connection with activities under this Agreement.
6. “Dependent” has the meaning set forth in Article I, Paragraph 1(c), of the NATO SOFA, and also includes a family member of a member of the force or the civilian component who:
  - a) is financially, legally, or for reasons of health dependent upon and supported by such a member;

b) shares the quarters occupied by such a member; and

c) is present in the territory of Denmark with the consent of the authorities of the force.

7. "Agreed Facilities and Areas" means the facilities and areas in the territory of Denmark listed in Annex A to this Agreement, and such other facilities and areas in the territory of Denmark as may be provided by Denmark in the future and mutually agreed, to which U.S. forces, U.S. contractors, Danish contractors, dependents, and others as mutually agreed, shall have the rights of access and use pursuant to this Agreement.

8. "Executive Agent" means the Danish Ministry of Defence for Denmark and the U.S. Department of Defense for the United States, or their respective designees.

9. "Official U.S. information" means information that is owned by, produced for or by, or is subject to the control of the United States, including when such information is under the day-to-day control or usage of a contractor on behalf of the U.S. Government.

**ARTICLE 3**  
**ACCESS TO AND USE OF AGREED FACILITIES AND AREAS**

1. U.S. forces, U.S. contractors, Danish contractors, dependents, and others as mutually agreed are authorized unimpeded access to and use of Agreed Facilities and Areas for visits; training; exercises; maneuvers; transit; support and related activities; refueling of aircraft; bunkering of vessels; landing and recovery of aircraft; temporary maintenance of vehicles, vessels, and aircraft; accommodation of personnel; communications; staging and deploying of forces and materiel; pre-positioning of equipment, supplies, and materiel; security assistance and cooperation activities; joint and combined training activities; humanitarian and disaster relief activities; contingency operations; construction in support of mutually agreed activities; and such other purposes as the Parties or their Executive Agents may agree, including those undertaken in the framework of the North Atlantic Treaty. The Parties shall have joint access to and use of Agreed Facilities and Areas, except for any portions thereof specifically designated by the Parties or their Executive Agents for the exclusive access and use of U.S. forces.
2. In furtherance of such activities and purposes, Denmark authorizes U.S. forces to control entry to Agreed Facilities and Areas, or portions thereof, that have been provided for exclusive use by U.S. forces, and to coordinate entry with Danish authorities at Agreed Facilities and Areas jointly used by U.S. forces and Danish Armed Forces, for purposes of safety and security. The Executive Agents shall establish procedures to cooperate regarding operational and security concerns for access, including entry control, to Agreed Facilities and Areas.
3. When requested, the Danish Executive Agent shall make reasonable efforts to facilitate temporary access to and use of private land and facilities (including roads, ports, and airfields), and public land and facilities (including roads, ports, and airfields) that are not a part of an Agreed Facility and Area, including those owned or controlled by Denmark or by local authorities, by U.S. forces, U.S. contractors, and Danish contractors for use in support of U.S. forces. U.S. forces, U.S. contractors, or Danish contractors shall not bear the cost of such facilitation.
4. In making Agreed Facilities and Areas available and in the use of such Agreed Facilities and Areas, the Parties shall give due regard to operational and security concerns.
5. Denmark shall make available without rental or similar costs to U.S. forces all Agreed Facilities and Areas, including those jointly used by U.S. forces and Danish Armed Forces.
6. U.S. forces, U.S. contractors, and Danish contractors may undertake construction activities on, and make alterations and improvements to, Agreed Facilities and Areas in furtherance of the activities and purposes set forth in Paragraph 1 of this Article. U.S. forces shall consult with the Executive Agent of Denmark on issues regarding such construction, alterations, and improvements based on the Parties' shared intent that the technical requirements and construction standards of any such projects undertaken by or on behalf of U.S. forces should be consistent with the requirements and standards of the Parties. U.S. forces may carry out such construction, alterations, and improvements using its own equipment and personnel.



7. U.S. forces shall be responsible for the construction and development costs for Agreed Facilities and Areas provided for the exclusive use of U.S. forces, and for the operations and maintenance costs thereof, unless otherwise provided for in a separate arrangement or international agreement between the Parties.

8. The Parties shall be responsible on the basis of proportionate use for the construction and development costs and operations and maintenance costs of Agreed Facilities and Areas provided for joint use, or otherwise used jointly by U.S. forces and Danish Armed Forces, unless otherwise provided for in a separate arrangement or international agreement between the Parties.

9. Funding of construction projects undertaken by U.S. forces shall be in accordance with U.S. laws and regulations.

10. The Danish Executive Agent shall make reasonable efforts to facilitate the activities of U.S. forces under this Article by obtaining the necessary Danish authorizations and permits for U.S. forces for such construction, alterations, and improvements, performed by or on behalf of U.S. forces. Such authorizations and permits shall be issued without cost to U.S. forces, U.S. contractors, or Danish contractors.

11. The Parties shall cooperate on planning regarding the use and development at, around, and adjacent to Agreed Facilities and Areas to ensure the implementation of this Agreement over the long term.

**ARTICLE 4**  
**PREPOSITIONING OF DEFENSE EQUIPMENT,**  
**SUPPLIES, AND MATERIEL**

1. In consultation and with consideration of the views of the Parties, U.S. forces may transport, preposition, and store defense equipment, supplies, and materiel (“prepositioned materiel”) at Agreed Facilities and Areas, and at other locations as mutually agreed. U.S. forces shall notify, in advance, Danish Armed Forces regarding the types, quantities, and delivery schedules of such prepositioned materiel that U.S. forces intend to transport or preposition in the territory of Denmark, as well as regarding U.S. contractors and Danish contractors who make such deliveries.
2. The prepositioned materiel of U.S. forces and the facilities or portions thereof designated for storage of such prepositioned materiel shall be for the exclusive use of U.S. forces. U.S. forces shall have exclusive control over the access to, use of, and disposition of such prepositioned materiel and shall have the unencumbered right to remove such prepositioned materiel at any time from the territory of Denmark.
3. U.S. forces, U.S. contractors, and Danish contractors shall have unimpeded access to and use of storage facilities for all matters related to the prepositioning and storage of prepositioned materiel, including delivery, management, inspection, use, maintenance, and removal of such prepositioned materiel, regardless of whether these storage facilities are Agreed Facilities and Areas. Aircraft, vehicles, and vessels operated by or for U.S. forces shall have access to aerial ports and seaports of Denmark and other locations, as agreed, for the delivery to, storage and maintenance in, and removal from the territory of Denmark of U.S. forces’ prepositioned materiel.
4. The Parties or their Executive Agents shall consult as necessary on activities pursuant to this Article.

**ARTICLE 5**  
**PROPERTY OWNERSHIP**

1. All buildings, non-relocatable structures, and assemblies affixed to the land in Agreed Facilities and Areas, including those altered or improved by U.S. forces, shall remain the property of Denmark. All such buildings, structures, and assemblies constructed by U.S. forces shall become the property of Denmark, once constructed, but shall be used by U.S. forces until no longer needed by U.S. forces.

2. U.S. forces shall return as the sole and unencumbered property of Denmark any Agreed Facility or Area, or any portion thereof, including buildings, non-relocatable structures, and assemblies constructed by U.S. forces once no longer used by U.S. forces, provided that the United States shall incur no expense to do so. The Parties or their Executive Agents shall consult regarding the terms of return of any Agreed Facility or Area, including possible compensation for the residual value of improvements or construction made by the United States.

3. U.S. forces, U.S. contractors, and Danish contractors shall retain title to all goods, equipment, materiel, supplies, relocatable structures, and other movable property they have imported into or acquired within the territory of Denmark in connection with this Agreement unless and until such time as they surrender title.

4. The Parties or their designees may consult regarding the possible transfer or purchase of U.S. forces' equipment determined to be excess to the needs of the United States, as may be authorized by U.S. laws and regulations.

## **ARTICLE 6 SECURITY**

1. Denmark shall take such measures as are necessary to ensure the protection, safety, and security of U.S. forces, U.S. contractors, Danish contractors, dependents, and prepositioned materiel, and the protection and security of official U.S. information. In furtherance of this responsibility, Danish and U.S. forces authorities shall cooperate closely to ensure that security and protection is provided.

2. Consistent with Article VII, Paragraph 10 of the NATO SOFA, Denmark hereby authorizes U.S. forces to exercise all rights and authorities necessary for U.S. forces' use, operation, defense, or control of Agreed Facilities and Areas, including taking proportionate measures to maintain or restore order and to protect U.S. forces, U.S. contractors, Danish contractors, and dependents. U.S. forces shall coordinate security plans, including the establishment of procedures to cooperate regarding security measures, with the appropriate authorities of Denmark.

**ARTICLE 7**  
**ENTRY AND EXIT**

1. Denmark shall not require countersignature of movement orders under Article III, Paragraph 2(b), of the NATO SOFA.
2. In accordance with the NATO SOFA, Denmark shall not require passports or visas for entry into and departures from the territory of Denmark for members of the force holding the required personal identity card and a valid movement order. Further, Denmark shall not require visas for entry into and departure from the territory of Denmark for members of the civilian component, dependents, and U.S. contractors holding a valid passport and a U.S. Department of Defense identification card, movement order, or letter of authorization issued by the competent authority of the United States. Danish authorities shall make any annotations required by Danish law in the passports of members of the civilian component, U.S. contractors, and dependents.
3. U.S. forces, U.S. contractors, and dependents shall be exempt from regulations governing the registration and control of aliens.
4. Should a member of the U.S. forces die or leave the territory of Denmark on transfer, the dependents of such member shall continue to be accorded the status of dependents under this Agreement for a period of ninety (90) days after such death or transfer. In cases where dependent children are enrolled in education facilities in the territory of Denmark prior to the member's death or transfer, the dependents shall continue to be accorded the status of dependents for a period of not less than thirty (30) calendar days after the end of the school year or termination of enrollment.

**ARTICLE 8**  
**LOGISTICS SUPPORT**

1. Denmark shall use best efforts, considering its internal national requirements and available capabilities, to provide to U.S. forces, upon request, logistics support to conduct activities under this Agreement.
2. As appropriate, such logistics support shall be provided and reimbursement made in accordance with existing agreements or arrangements, including the ACSA, unless otherwise mutually agreed.
3. For any logistics support not addressed by Paragraph 2 of this Article, U.S. forces, U.S. contractors, and Danish contractors shall pay reasonable costs for logistics support requested and received in connection with activities under this Agreement. In this regard, Denmark shall accord to U.S. forces, U.S. contractors, and Danish contractors, treatment no less favorable than is accorded to Danish Armed Forces, in accordance with procedures mutually agreed and, consistent with Article 16 of this Agreement, less taxes, fees, and similar charges.

**ARTICLE 9**  
**MOTOR VEHICLES**

1. Danish authorities shall honor the valid registration, inspection, and licensing by U.S. military authorities and civilian authorities of the United States, its States, or political subdivisions, of motor vehicles and trailers of U.S. forces, U.S. contractors, and dependents.
2. U.S. forces authorities shall take adequate safety measures with respect to official vehicles and trailers registered and licensed by them or used by U.S. forces in the territory of Denmark.
3. For U.S. forces' official vehicles and trailers, Danish authorities shall issue, upon the request of U.S. forces authorities and without charge or inspection, military license plates in accordance with procedures established for Danish Armed Forces.
4. For privately-owned and operated motor vehicles and trailers of members of the U.S. forces, U.S. contractors, and dependents, Danish authorities shall issue, upon request and without charge, license plates that are indistinguishable from those issued to the Danish population at large.
5. It is the duty of members of the U.S. forces, U.S. contractors, and dependents to maintain the adequate safety of their privately-owned and operated motor vehicles and trailers. To this end, such motor vehicles and trailers registered in the territory of Denmark shall be subject to applicable periodic technical inspections.
6. Paragraphs 3, 4, and 5 of this Article, including the provision of any documentation or vehicle markings by Danish authorities, shall be implemented in accordance with mutually determined procedures.
7. It is the duty of members of the U.S. forces, U.S. contractors, and dependents to respect the law of Denmark regarding automobile liability insurance coverage for their privately-owned or operated motor vehicles and trailers while in the territory of Denmark.

**ARTICLE 10**  
**LICENSES**

1. A license or other permit issued by U.S. authorities to a member of the U.S. forces or a U.S. contractor, empowering the holder to operate vehicles, vessels, or aircraft of the force shall be valid for such operation within the territory of Denmark.
  
2. Danish authorities shall accept as valid, without a driving test or fee, driving licenses issued by the United States, its States, or political subdivisions for the operation of private motor vehicles by members of the U.S. forces and their dependents, and U.S. contractors. International drivers' licenses shall not be required.
  
3. Denmark shall not require members of the U.S. forces or U.S. contractors to obtain professional licenses issued by Denmark in relation to the provision of services provided as part of their official or contractual duties to U.S. forces and their dependents, or to U.S. contractors, as well as to other persons as mutually agreed.



**ARTICLE 11**  
**MOVEMENT OF AIRCRAFT, VESSELS, AND VEHICLES**

1. Aircraft, vessels, and vehicles operated by or exclusively for U.S. forces may enter, exit, and move freely within the territory of Denmark with respect for the relevant rules of air, maritime, and land safety, and movement. Such aircraft, vessels, and vehicles shall be free from boarding and inspection without the consent of the United States.
2. Aircraft operated by or exclusively for U.S. forces shall be authorized to over-fly, conduct aerial refueling, land, and take off within the territory of Denmark. Such aircraft shall not be subject to air navigation fees, dues, or other charges (such as overflight, en route, or terminal navigation fees), and shall not be subject to landing or parking fees at government-owned and operated airfields in the territory of Denmark.
3. Vessels operated by or exclusively for U.S. forces shall not be subject to payment of pilotage or port fees, lighterage charges, harbor dues, or similar charges at government-owned and operated ports in the territory of Denmark.
4. U.S. forces, U.S. contractors, and Danish contractors operating on behalf of U.S. forces shall pay reasonable charges for services requested and received, at rates no less favorable than those paid by Danish Armed Forces and, consistent with Article 16 of this Agreement, less taxes, fees, and similar charges.

## ARTICLE 12 CRIMINAL JURISDICTION

1. Denmark recognizes the particular importance of U.S. forces authorities' disciplinary control over members of the U.S. forces and the effect that such control has on operational readiness. Therefore, at the request of the United States and in furtherance of its commitment to mutual defense, Denmark hereby exercises its sovereign discretion to waive its primary right to exercise criminal jurisdiction over members of the U.S. forces as provided by Article VII, Paragraph 3(c), of the NATO SOFA. In specific cases of particular importance to Denmark, Danish authorities may withdraw the waiver by providing a statement in writing to the competent U.S. forces authorities not later than thirty (30) days after receipt of the notification described in Paragraph 2 of this Article. Danish authorities may also present such a statement to the competent U.S. authorities prior to receipt of such notification.
2. U.S. forces shall notify the Danish authorities as soon as practicable of each case falling under the provisions of Paragraph 1 of this Article, except for minor offenses.
3. Whenever a member of the U.S. forces, or a dependent, is prosecuted by Danish authorities, jurisdiction shall be exercised by Danish courts of ordinary jurisdiction.
4. Members of the U.S. forces and dependents shall not be tried *in absentia* without their consent.
5. For purposes of determining whether an alleged criminal offense has arisen out of any act or omission done in the performance of official duty by a member of the U.S. forces under Article VII, Subparagraph 3(a)(ii), of the NATO SOFA, certification by the appropriate U.S. forces authority in the territory of Denmark that such act or omission was done in the performance of official duty shall constitute conclusive proof of the fact.
6. Recognizing that Denmark has the right to take appropriate investigatory measures regarding alleged offences, the competent authorities of the Parties shall cooperate in the carrying out of all necessary investigations into alleged offences, as referred to in Article VII, Paragraph 6(a), of the NATO SOFA.
7. The Parties intend to adopt necessary mutually determined procedures in order to further cooperation under this Article.

**ARTICLE 13**  
**CUSTODY AND ACCESS**

1. Danish authorities shall notify U.S. forces authorities immediately when a member of the U.S. forces, or a dependent, is arrested or detained by Danish authorities. U.S. forces authorities shall have prompt access to any such individual whenever requested, and shall be permitted to be present during all proceedings, including interrogations of such member or dependent by Danish authorities.

2. A member of the U.S. forces or a dependent under investigation or pending trial by Danish authorities shall remain or be placed under the control of U.S. forces authorities in accordance with mutually determined procedures, if such authorities so request, until the conclusion of all related judicial proceedings (including appellate proceedings), and Danish authorities shall take necessary steps to this end. In such cases, U.S. forces authorities shall ensure the appearance at such proceedings of the member of the force, and shall make best efforts to ensure the appearance of the member of the civilian component or the dependent, before Danish authorities in any proceedings that may require the presence of such person. In the event Danish judicial proceedings are not completed within one (1) year of their commencement, U.S. forces authorities shall be relieved of any obligations under this Paragraph. This period of time may be extended in exceptional circumstances as agreed to by U.S. forces authorities and appropriate Danish authorities.

3. Any period of time spent in restraint exercised by Danish authorities or custody exercised by U.S. forces authorities shall be credited against any sentence to confinement eventually adjudged in the same case.

4. Except as otherwise agreed by the Parties, confinement imposed by a Danish court upon a member of the U.S. forces, or a dependent, shall be served in one or more Danish penal institutions designated for such purposes by the Parties. In coordination with Danish authorities, U.S. forces authorities shall be permitted to visit such persons outside of regular visiting hours and to provide such persons with assistance, including for their health, welfare, and morale, such as clothing, food, bedding, medical and dental care, and religious counseling. In coordination with Danish authorities, family members shall be permitted to visit such persons in accordance with regular visiting hours and as also may be agreed by special arrangement, and to provide such persons with appropriate assistance, including for their health, welfare, and morale.

**ARTICLE 14**  
**DISCIPLINE**

1. Consistent with Article VII, Paragraph 10 of the NATO SOFA, U.S. forces authorities shall be responsible for the maintenance of discipline and order over U.S. forces and may establish military police units in the Agreed Facilities and Areas where U.S. forces are located.
2. Where the Agreed Facilities and Areas are jointly used with Danish Armed Forces, the appropriate U.S. and Danish authorities shall coordinate concerning activities under this Article.
3. Recognizing that Denmark has sovereign law enforcement authorities within the territory of Denmark, U.S. forces authorities may authorize the use of military police units for the maintenance of discipline and order over U.S. forces in communities near military facilities and areas where U.S. forces are located, in accordance with mutually determined procedures and in coordination with Danish officials.

## **ARTICLE 15 CLAIMS**

1. Members of the U.S. forces, including the civilian component, shall not be subject to any proceedings for civil claims or administrative penalties arising out of acts or omissions attributable to such persons done in the performance of their official duties. Such claims may be presented to the appropriate Danish authorities and processed according to the provisions contained in Article VIII of the NATO SOFA.
2. For purposes of this Article, the term “civilian component” shall include all persons, regardless of their nationality or place of residence, who are U.S. Government employees acting in the performance of official duty as assigned by U.S. forces, but shall not include U.S. contractors, Danish contractors, and employees of those contractors or of non-commercial organizations, regardless of their nationality or place of residence.
3. For purposes of determining whether potential civil liability has arisen out of any act or omission done in the performance of official duty by a member of the U.S. forces, including the civilian component, certification by the appropriate U.S. forces authority that such act or omission was done in the performance of official duty shall constitute conclusive proof of the fact.
4. Members of the U.S. forces, including the civilian component, shall not suffer default judgments or actions prejudicial to their interests when official duties or a duly authorized absence temporarily prevents their attendance at non-criminal proceedings. If this provision results in an undue delay to non-criminal proceedings, and upon request of Danish authorities, U.S. forces authorities shall promptly confirm whether the individual remains unavailable due to official duties or a duly authorized absence, and provide Danish authorities with the expected date of return of the individual.

**ARTICLE 16**  
**OFFICIAL TAX EXEMPTIONS**

1. With respect to value added taxes (“VAT”), sales taxes, use taxes, excise taxes, and similar or successor taxes, an exemption shall apply to acquisitions by or on behalf of U.S. forces of goods, materiel, supplies, services, equipment, and other property (a) acquired for the ultimate use by U.S. forces; (b) to be consumed in the performance of a contract with or on behalf of U.S. forces; or (c) to be incorporated into articles or facilities used by U.S. forces. U.S. forces shall provide to competent Danish authorities an appropriate certification that such goods, materiel, supplies, services, equipment, and other property are for U.S. forces.
  
2. The exemption shall be applied to acquisitions referred to in Paragraph 1 of this Article in accordance with mutually determined procedures. The exemption shall be applied at the point of purchase, provided the transaction is accompanied by the appropriate certification referred to in Paragraph 1 of this Article. The exemption from excise taxes shall be applied at the point of purchase only if the goods, materiel, equipment, and other property are acquired from a tax warehouse or directly from Danish Armed Forces. In all other cases, or in the event a vendor is unable to provide such exemption at the point of purchase, the exemption shall be granted by reimbursement within thirty (30) days of receipt of a request.
  
3. For the purpose of this Agreement, exemption from excise taxes applies only to the excise taxes levied at release for consumption or reflected on the invoice.

**ARTICLE 17**  
**PERSONAL TAX EXEMPTIONS**

1. Members of the U.S. forces shall not be liable to pay any tax, fee, license charge, or similar charges, including VAT, in the territory of Denmark on the purchase, ownership, possession, use, transfer between themselves, or transfer in connection with death, of their tangible movable property imported into the territory of Denmark or acquired there for their own personal use. Such goods may not exceed reasonable amounts for personal use and must not indicate, by their nature or quantity, that the goods are being purchased for commercial reasons. Dependents, as defined in Article 2, Paragraph 6, of this Agreement, shall enjoy the benefit of, and be authorized to utilize, the exemptions of members of U.S. forces described in this Article. The exemption shall apply at the time of purchase, if feasible, or be reimbursed within thirty (30) days of a request, in accordance with mutually determined procedures.
2. For the purpose of this Agreement, exemption from excise taxes applies only to the excise taxes levied at release for consumption or reflected on the invoice.
3. Members of the U.S. forces and dependents who possess or use sound and television broadcast receiving apparatus and Internet-capable devices in the territory of Denmark shall be exempt from taxes, fees, license charges, or similar charges related to such use or possession.
4. Motor vehicles owned by members of the U.S. forces and dependents shall be exempt from Danish road taxes, registration or license fees, and similar charges, but not from the payment of tolls for the use of roads, bridges, and tunnels paid by members of the general public.
5. The exemption from taxes on income provided by Article X of the NATO SOFA shall also apply to income received by members of the U.S. forces, dependents who are not nationals of Denmark nor ordinarily resident in the territory of Denmark, and U.S. contractors from employment with the organizations referred to in Article 2, Paragraph 3, of this Agreement, and activities addressed in Articles 21 and 22 of this Agreement, and from sources outside the territory of Denmark.
6. The provisions of Danish laws and regulations pertaining to the obligation of an employer or self-employed individual to withhold or prepay income taxes and social security contributions shall not be applicable to income exempt from taxation in the territory of Denmark.

**ARTICLE 18**  
**OFFICIAL IMPORTATION AND EXPORTATION**

1. With reference to Article XI of the NATO SOFA, goods, materiel, supplies, equipment, and other property (a) imported by U.S. forces; (b) which are for the ultimate use by or for U.S. forces, including to support military service activities provided for in Articles 21 and 22 of this Agreement; (c) which are to be used or consumed in the performance of a contract with or on behalf of U.S. forces; or (d) which are to be incorporated into articles or facilities used by U.S. forces, shall be permitted entry into the territory of Denmark. Such entry shall be free from duties, import or registration fees, and other similar charges, including but not limited to use taxes, excise taxes, and VAT.
2. The exportation from the territory of Denmark of the goods, materiel, supplies, equipment, and other property referred to in Paragraph 1 of this Article shall be exempt from Danish export duties.
3. For the purpose of this Agreement, exemption from excise taxes applies only to the excise taxes levied at release for consumption or reflected on the invoice.
4. The Parties shall cooperate as necessary to ensure that the quantities of goods, materiel, supplies, equipment, and other property imported are reasonable. U.S. forces shall provide Danish authorities an appropriate certificate, as provided for in Article XI, Paragraph 4 of the NATO SOFA, that such goods, materiel, supplies, equipment, and other property qualify for the exemption under the terms of this Article. Deposit of the certificate shall fulfill any customs inspection requirements by Danish authorities for the items imported and exported by or for U.S. forces under this Article. When goods, materiel, supplies, equipment, and other property are imported by U.S. contractors or Danish contractors under the terms of this Article, U.S. forces shall require the contractors to use the items exclusively for the execution of U.S. forces' contracts.
5. The goods, materiel, supplies, equipment, and other property referred to in Paragraph 1 of this Article shall be exempt from any tax or other charge that would otherwise be assessed upon such property after its importation or acquisition.



**ARTICLE 19**  
**PERSONAL IMPORTATION AND EXPORTATION**

1. Members of the U.S. forces and U.S. contractors may import their personal effects, furniture, one (1) private motor vehicle per person eighteen (18) years or older, and other goods intended for their personal or domestic use or consumption free of customs duty and taxes during their assignment in the territory of Denmark. Such imports may not exceed reasonable amounts for personal use and must not indicate, by their nature or quantity, that the goods are being imported for commercial reasons. Dependents, as defined in Article 2, Paragraph 6, of this Agreement, shall enjoy the benefit of, and be authorized to utilize, the exemptions of members of U.S. forces described in this Article. This privilege shall apply not only to goods that are the property of such persons but also to goods sent to them by way of gift or delivered to them in fulfillment of contracts concluded with persons not domiciled in the territory of Denmark. This Paragraph shall be implemented in accordance with mutually determined procedures.
2. For the purpose of this Agreement, exemption from excise taxes applies only to the excise taxes levied at release for consumption or reflected on the invoice.
3. The goods referred to in Paragraph 1 of this Article and other goods acquired free of taxes and/or duties may not be sold or otherwise transferred to persons in the territory of Denmark who are not entitled to import such goods duty free, unless such transfer is approved by the appropriate Danish authorities. Such approval shall not be required for gifts to charity. Payment of any taxes due as the result of transactions with persons not entitled to import such goods shall be the responsibility of the ultimate recipient of such goods. Members of the U.S. forces, dependents, and U.S. contractors may freely transfer property referred to in Paragraph 1 of this Article between themselves and such transfers shall be free of tax and/or duty. U.S. forces shall maintain records of these transfers of tax or duty free merchandise. Danish authorities shall accept duly filed police reports that tax and duty free goods of members of the U.S. forces, dependents, and U.S. contractors have been stolen, which shall relieve the individuals of any liability for payment of the tax or duty.
4. Members of the U.S. forces, dependents, and U.S. contractors may re-export (or export) free of export duties or charges, any goods imported (or acquired) by them into the territory of Denmark during their period of duty.

**ARTICLE 20**  
**CUSTOMS PROCEDURES**

1. Denmark shall take all appropriate measures to ensure the smooth and rapid clearance of imports and exports contemplated under this Agreement. Any customs inspection shall take place expeditiously.
2. Customs inspections under this Agreement shall be carried out in accordance with procedures mutually agreed between the appropriate Danish authorities and U.S. forces. Any customs inspection by Danish customs authorities of incoming or outgoing personal property of members of the U.S. forces or dependents shall be conducted when the property is delivered to or picked up from the individual's residence or in accordance with mutually determined procedures.
3. Official U.S. information may be imported into and exported from the territory of Denmark without being subjected to inspection. Consistent with the Article XI, Paragraph 3 of the NATO SOFA, official U.S. information shall be appropriately marked and shall be certified as such by the appropriate U.S. forces authorities.
4. U.S. forces authorities shall establish the necessary measures at facilities where U.S. forces are located to prevent abuses of the rights granted under the customs provisions of the NATO SOFA and this Agreement. U.S. forces authorities and Danish authorities shall cooperate in the investigation of any alleged customs violations.

**ARTICLE 21**  
**MILITARY SERVICE ACTIVITIES**

1. U.S. forces may establish military service exchanges, commissaries, other sales outlets, open messes, social and educational centers, and recreational service areas in the territory of Denmark at mutually agreed locations for use by members of the U.S. forces, dependents, and other authorized personnel as mutually agreed. U.S. forces authorities may operate and maintain the foregoing military service activities directly or through contract. No license, permit, inspection, or other regulatory control shall be required by Denmark for these military service activities.
2. U.S. forces may enter into contracts with financial institutions to operate banking and other financial activities in the territory of Denmark for the exclusive use of U.S. forces, U.S. contractors, and dependents.
3. The activities and organizations referred to in this Article shall be accorded the same official fiscal and customs exemptions granted to U.S. forces, as they are an integral part of U.S. forces operations. Such activities and organizations shall be maintained and operated in accordance with applicable U.S. regulations. Such activities and organizations shall not be required to collect or pay taxes or other fees for activities related to their operations.
4. U.S. forces shall adopt appropriate measures to prevent the sale of goods and property imported into or acquired in the territory of Denmark by the activities and organizations referred to in Paragraphs 1 and 2 of this Article to persons who are not authorized to patronize such activities or organizations.

**ARTICLE 22**  
**MILITARY POST OFFICES**

1. The United States may establish, maintain, and operate military post offices for use by U.S. forces, dependents, U.S. contractors, and others as mutually agreed.
2. Mail posted at such post offices may bear U.S. stamps.
3. Consistent with the Article XI, Paragraph 3 of the NATO SOFA, U.S. forces' official mail shall be exempt from inspection, search, or seizure.
4. Customs inspection of non-official mail sent through military post shall be carried out in accordance with mutually determined procedures.

**ARTICLE 23**  
**CURRENCY AND EXCHANGE**

1. U.S. forces shall have the right to import, export, and use U.S. currency or financial instruments expressed in the currency of the United States in any amount.
  
2. U.S. forces authorities may distribute to or exchange for members of the U.S. forces and dependents currency of, and instruments denominated in, the currency valid in:
  - a) the United States of America;
  - b) the territory of Denmark;
  - c) the Euro zone; and
  - d) any other country, to the extent required for the purpose of authorized travel, including travel on leave.
  
3. Members of the U.S. forces and dependents may:
  - a) Import and export U.S. currency and instruments denominated in currency of the United States; and
  
  - b) Export from the territory of Denmark any currency, and instruments denominated in any such currency, provided that such U.S. forces or dependents have either imported such currency or instruments into the territory of Denmark, or received such currency or instruments from U.S. forces.

## **ARTICLE 24 EMPLOYMENT**

1. U.S. forces and organizations conducting those military service activities described in Articles 21 and 22 of this Agreement may recruit and employ dependents, as well as persons authorized to be employed in the territory of Denmark, and may administer the employment of those individuals in accordance with this Article. Dependents shall not be required to possess a work permit.

2. Terms and conditions of employment shall be set by U.S. forces and such organizations in accordance with applicable U.S. laws and regulations, taking into consideration prevailing wages and the provisions of employment legislation of Denmark to the degree not inconsistent with this Agreement or the military requirements of U.S. forces. Wages and salaries, benefits, supplementary payments, and increases in such payments shall be in accordance with U.S. laws and regulations. The United States does not waive any immunity, including sovereign immunity, regarding the employment of such personnel.

**ARTICLE 25**  
**CONTRACTING PROCEDURES**

1. U.S. forces may contract for any goods, materiel, supplies, equipment, and services (including construction) to be furnished or undertaken in the territory of Denmark without restriction as to choice of contractor, supplier, or person who provides such goods, materiel, supplies, equipment, or services. U.S. forces intend to use Danish suppliers of goods, materiel, supplies, equipment, and services to the greatest extent practicable, in accordance with U.S. laws and regulations. Such contracts shall be solicited, awarded, and administered in accordance with U.S. laws and regulations.

2. Denmark shall accord to U.S. forces treatment in the matter of procurement of goods, services, and utilities no less favorable than is accorded to Danish Armed Forces.

**ARTICLE 26**  
**STATUS OF U.S. CONTRACTORS**

U.S. contractors shall be exempt from Danish laws and regulations with respect to the terms and conditions of their employment to perform work under contracts with U.S. forces, and with respect to the licensing and registration of businesses and corporations solely with regard to the provision of goods and services to U.S. forces in the territory of Denmark. Such contractors also shall be exempt from all corporate taxes arising solely from the delivery to U.S. forces of goods or services, or from construction of facilities for U.S. forces. Such contractors also shall not be subject to any form of income or profits tax by Denmark or its political subdivisions on that portion of their income or profits derived from a contract or subcontract with U.S. forces.



**ARTICLE 27**  
**ENVIRONMENT, HUMAN HEALTH, AND SAFETY**

1. The Parties agree to implement this Agreement in a manner consistent with the protection of the natural environment of Denmark and human health and safety. The United States confirms that it shall respect relevant Danish environmental, health, and safety laws in the execution of U.S. policies. Denmark confirms its policy to implement its environmental, health, and safety laws, regulations, and standards with due regard for the health and safety of U.S. forces, dependents, and U.S. contractors.

2. To assist in the environmentally sound management of hazardous wastes, Denmark shall designate an entity as the competent authority for the purpose of its required notifications under the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal, adopted at Basel on March 22, 1989, and any implementing legislation. U.S. forces shall provide the information required for Denmark to comply with such obligations.

**ARTICLE 28**  
**UTILITIES AND COMMUNICATIONS**

1. U.S. forces, U.S. contractors, and Danish contractors shall be allowed to use water, electricity, and other public utilities on terms and conditions, including rates or charges, no less favorable than those available to Danish Armed Forces or Denmark in like circumstances and, consistent with Article 16 of this Agreement, free from taxes or other government fees or charges. U.S. forces' costs shall be equal to their pro rata share of the use of such utilities.
  
2. The Parties recognize that it may be necessary for U.S. forces to use the radio spectrum. The United States shall be allowed to operate its own telecommunication systems (as "telecommunication" is defined in the 1992 Constitution and Convention of the International Telecommunication Union). This shall include the right to utilize such means and services as required to ensure full ability to operate telecommunication systems, and the right to use, all necessary radio spectrum for this purpose. Use of the radio spectrum shall be free of cost to the United States. U.S. forces shall coordinate the use of frequencies with the Danish Executive Agent, unless urgent operational circumstances do not permit such coordination. In such cases, U.S. forces shall notify the Danish Executive Agent or designee as soon as possible.

**ARTICLE 29**  
**IMPLEMENTATION AND DISPUTES**

1. All obligations under this Agreement shall be subject to the availability of appropriated funds authorized for these purposes.
2. As appropriate, the Parties or their Executive Agents may enter into implementing agreements or arrangements to carry out the provisions of this Agreement.
3. The Executive Agents shall consult as necessary to ensure the proper implementation of this Agreement. The Executive Agents shall develop procedures for consultation between their respective staffs on all matters concerning the effective implementation of this Agreement.
4. Disputes shall be resolved at the lowest level possible and, as necessary, elevated to the Executive Agents for consideration and resolution. Those disputes that cannot be resolved by the Executive Agents shall be referred to the Parties for consultation and resolution, as appropriate.
5. Disputes and other matters subject to consultation under this Agreement shall not be referred to any national court, or to any international court, tribunal, or similar body or to any other third party for settlement.

**ARTICLE 30**  
**ENTRY INTO FORCE, AMENDMENT, AND DURATION**

1. This Agreement shall enter into force on the date of the later note in an exchange of notes between the Parties indicating that each Party has completed its internal procedures necessary for entry into force of this Agreement.
2. This Agreement may be amended by written agreement of the Parties.
3. This Agreement shall not apply to the territory of Greenland or the territory of the Faroe Islands.
4. This Agreement shall have an initial term of ten (10) years. After the initial term, it shall continue in force, but may be terminated by either Party upon one (1) year's written notice to the other Party through diplomatic channels.
5. Annex A to this Agreement shall form an integral part of this Agreement and may be amended by written agreement of the Parties or their Executive Agents.

**IN WITNESS WHEREOF**, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

**DONE** at \_\_\_\_\_, this \_\_\_\_\_ day of \_\_\_\_\_, 2023, in duplicate, in the Danish and English languages, both texts being equally authentic.

**FOR THE GOVERNMENT OF  
DENMARK:**

**FOR THE GOVERNMENT OF THE  
UNITED STATES OF AMERICA:**

## ANNEX A

### Agreed Facilities and Areas

- Karup Air Base
- Skrydstrup Air Base
- Aalborg Air Base