



SKAT

Taxpayers' Charter

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Taxpayers' Charter

We want to ...

Procedural justice in the Ministry of Taxation

We want the work in the Ministry of Taxation to reflect our coherent approach through cooperation between the law-making body (the Department), the tax administration (SKAT) and the appeals boards.

Everybody has an obligation to pay tax in accordance with the law – neither more nor less. We make sure that everybody contributes to the community and protect procedural justice. Therefore, procedural justice is incorporated into everything we do. We treat everybody equally and fairly – and it should be perceived like that by the taxpayers.

We ensure that we apply the law consistently across the country, whether we are issuing a new tax card or solving complicated cases involving multinational companies. We place emphasis on professionalism, which helps us do our work even better and improve procedural justice.

We are transparent and open about what we do, why and how. Furthermore, by giving you full and easy access to the information we have about your tax payments (through your personal, online tax folder), we also enhance procedural justice.

The Taxpayers' Charter is based on the many enquiries we received in connection with our campaign on procedural justice. Often these enquiries related to disagreements between SKAT and the taxpayer. As a consequence, we wish to send the signal that SKAT finds it important to create a successful relationship with the community.

If you think that SKAT does not deliver on this Charter, or if you have any suggestions for improvements, please e-mail me at skm@skm.dk

Permanent Secretary
Peter Loft

Cooperation and expectations

It takes two to establish good cooperation, and cooperation improves when we know the expectations of each other. This Taxpayers' Charter aims at clarifying how we think the cooperation between the tax authorities and taxpayers should take place.

What you can expect from us:

- We will go by the rules and collect the right tax
- We will be highly professional
- We will treat you equally and fairly
- We will believe you are being honest
- We will reply and settle any case quickly
- We will provide you with an explanation for our decision
- We will inform you about your right to file a complaint about a decision
- We will be service-minded and guide you when needed
- We will speak and write in a comprehensible way
- We will treat your information with confidentiality, and you have access to our information about you
- We will discuss tax matters with both you and your adviser
- We will try to administer the tax rules by making it as easy as possible for you.

We collect the right tax

Everybody must contribute to the financing of the welfare state. That is why you have to pay tax – neither more nor less than specified in the law. This is guaranteed under the Danish Constitution.

We do not collect more money than has been decided by the Danish Parliament.

We are highly professional

Our staff are and have to be highly educated. Our expertise is spread across 30 tax centres in various regions of the country. To always maintain a high level of competence, special cases are solved in fewer tax offices. This improves the quality of our work and thus procedural justice.

We may make mistakes but we do our best to avoid them.

We treat you equally and fairly

You can expect us to listen to you and take your explanation into account. We act impartially, treat you equally and with respect and make fair and equitable decisions about your tax affairs.

Moreover, we are obliged to find the information that will benefit your case.

We believe you are being honest

Our tax system is based on self-assessment. This means that you prepare information about your income and deductible expenses. Our relationship with the community is based on mutual trust and we presume that you tell us the truth.

This is not to say that we do not check your information, we are obliged by law and for the sake of all taxpayers to make sure that everybody com-

plies with the tax rules. In the event something needs to be corrected, we will do so – regardless of whether it is in your or our favour. Of course, we repay any amount due to you if you have paid too much tax.

We reply and settle any case quickly

Any enquiries are dealt with promptly, and we strive to resolve cases as quickly as possible.

If we need more information from you, we will contact you. You will have at least two weeks to provide us with the information, but you may exceed this time limit in special circumstances, such as holiday periods.

Once we have received all the necessary information, we will settle your case as quickly as possible. Otherwise, we will let you know when we will be able to reach a decision about your case.

We provide you with an explanation for our decision

We write to you to explain the reason for the decision we make about your tax matters, clearly stating the implications of the decision and the rules and factual information on which the decision was made.

We give you a reason for our decision, irrespective of whether we agree or disagree with you.

We advise you on how to make a complaint

In case you disagree with our decision, you have the right to make a complaint. We always give you detailed information on where and how to complain.

If you are right, we will refund your counselling expenses, and if we are right, we will refund half of your expenses. In the event we wish to have the case tested in court, we will pay all your expenses, even if you lose the case.

We are service-minded and guide you when needed

When needed, we help you understand your tax obligations.

If we cannot answer your questions straight away, you will be contacted by someone who can help. You can rely on us to get back to you.

We are always available to offer professional advice. In addition, you can get a legally binding answer, if, at an early stage, you need clarification of the tax implications of a planned transaction or a transaction you have carried out.

We wish to speak and write in a comprehensible way

When you contact us, we will treat you with courtesy and respect, also when we disagree with you.

We try to speak and write in a plain language. However, for reasons of precision, it is sometimes necessary to use professional jargon. If you do not understand what we have written, do not hesitate to contact for clarification.

We treat your information with confidentiality, and you have access to our information about you

We treat your information confidentially. Our staff are only allowed to access your information if they are working with your tax matters.

Some information, for instance about income, is also used by other public authorities. This may be in connection with rent allowance. To save you the trouble of having to send the same information several times to the public authorities, we will provide these with the necessary information.

You always have access to our information about you. In your personal tax folder at www.skat.dk, you are able to see what information we hold about

you. This includes for instance your latest preliminary income assessment and tax assessment notice.

We discuss tax matters with both you and your adviser

When dealing with us, you are entitled to have a person act on your behalf, for instance your accountant. Maybe you need help to complete your tax return or keep financial records. Or maybe you need help to complain about a decision we have made or to prepare for a meeting with us.

You can choose whomever you trust, as long as you give the person a power of attorney.

We try to administer the tax rules by making it as easy as possible for you

We aim to make your dealings with us as simple and convenient as possible. We do so by offering you electronic options for the payment of your tax obligations. That is the most efficient and effective solution. Moreover, we ask your bank, employer, trade union and pension fund to send us the information we need. All you have to do is then check that the information is correct, and correct it if otherwise.

Our goal is that we only have to ask for your information once a year.

Contact

For more information, please visit our website www.skat.dk or contact us at +45 7222 1818.