

Tax return

Name and address

Personal allowance	CPR no. (Civil reg. no.)		
Included outstanding tax for 2019	Spouse's CPR no. (Civil reg. no.)		
Municipality where registered for tax purposes			
Tax rates for	Health contributions	Municipal tax	Church tax
The Danish Tax Agency's phone number (+45) 72 22 27 95		E-mail via www.skat.dk/kontakt	
E-tax (Tast selv)			
www.skat.dk/tastselv			

Guidance

This tax return is for everyone who is exempt from filing their tax return online. Maybe you have been exempted from Digital Post or maybe you are not subject to paying VAT or payroll tax.

Complete your tax return

Fill in your tax return via E-tax (TastSelv) or on paper and send it to us. You should always complete your tax return and check the information about your income and tax deductions already included on your tax return..

Remember the deadline of 1 July 2022

We need to receive your completed tax return by no later than 1 July 2022 – regardless of whether you send it via E-tax or by regular post. Please send your tax return to the following address:

Skattestyrelsen
Postboks 9
4930 Maribo
Denmark

Use E-tax and get your tax assessment notice right away

If you complete your tax return via E-tax, you will receive your tax assessment notice immediately after. If you send it to us by regular post, you will not receive your tax assessment notice until after 1 September 2022.

Further information

More information about tax returns is available at www.skat.dk/assessmentnotice. Please call us on (+45) 72 22 27 95 if you have any questions.

Tax return		Box	Amounts in DKK	Field no.
Personal income subject to labour market contributions (8%)	Earned income, fees for board membership, free telephone, company car, etc.	11	Use form no. 04.072	202
	Fees, income from providing help and the value of certain employee benefits	12	Use form no. 04.072	210
	Anniversary bonuses and termination benefits, etc.	14	Field locked	243
	Other personal income such as private day care provision for children	15		207
Personal income not subject to labour market contributions	Pensions, state education grants (SU), daily benefits in the case of unemployment, sickness or maternity/paternity (dagpenge), etc.	16	Field locked	204
	Group life assurance via trade union, grants and certain employee benefits etc.	17	Use form no. 04.072	229
	Public service awards	18	Field locked	256
	Maintenance payments received	19		212
	Contributions to company old-age pension scheme, group life assurance, etc. deducted from your salary/wages	347	Field locked	347
	Other personal income, such as small employee benefits exceeding a total value of DKK 1,200, income from renting out rented or cooperative home long-term, income from renting out a car and boat, etc.	20		250
	Dividends from employee investment company	784		784
	Distribution from and profit on disposal of shares from an employee investment company	785		785
	Recapture of investor's deductions	786		068
	Deductions from personal income	Contributions to personal annuity pension schemes and temporary old-age Pension - maximum DKK 58,500 (If you are self-employed, see box 24)	21	Field locked
Repayments of cash benefits (kontanthjælp), introductory benefits for foreigners, etc.		23	Field locked	477
Contributions and premiums to personal life pension schemes with regular payments out. Pension schemes financed by the sale of a business (ophørs pensioner) and annuity pension schemes under the transitional rule for self-employed		24		436
Box 25 has been deleted	Deductible contributions to a business start-up account	27		426
	Deductions for certain foreign guest students who began their studies after 2010	437		437
	Deductions for certain foreign guest students who began their studies before 2011	491		491
	Other deductions from personal income	29		425

		Box	Amounts in DKK	Field no.
Income from capital <i>Deductible losses must be entered with a minus sign</i>	Interest income from bank deposits etc. Interest income from bonds and mortgage deeds held in a custody account in a Danish bank and distributions from bond-based investment undertakings subject to minimum taxation where tax on dividends is not withheld at source. Positive return on certain pension schemes (covered by section 53A of the Danish Pension Tax Act)	31	Use form no. 04.072	233
	Profit/loss on Danish bonds admitted for trading on a regulated market	32		327
	Reserve fund distributions from mortgage credit institutions, amounts received transferred via an adviser from an investment undertaking and capital appreciation of pension investments and amounts from customer schemes.	33		249
	Distributions from investment companies that are not share-based and from investment units with minimum taxation where tax on dividends is withheld at source	34	Use form no. 04.072	247
	Profit/loss on certain ship investment schemes (losses must be entered with a minus sign). Profit on shares in other investment project partnership activities (<i>anpartsvirksomhed</i>)	35		217
	Profit or loss on the termination of certain ship investment schemes. Profit on shares in other investment project partnership activities which have terminated (<i>ophør anden anpartsvirksomhed</i>)	36		254
	Income from renting out all-year residence for part of the year. Income from renting out a holiday home and room. Income from renting out an apartment in a two-family home. Income from renting out a home (owner-occupied, rented and cooperative home)	37		218
	Income from financial contracts	346		346
	Other income from capital	39		214
	Profit or loss on bonds which have not been admitted for trading on a regulated market	40		328
Deductions, income from capital	Interest payments on debts to mortgage credit institutions and third-mortgage credit institutions (<i>reallånefonde</i>), and tax deductible capital losses resulting from the refinancing of cash loans	41	Use form no. 04.072	483
	Interest payments on debts to banks, pension funds, insurance and financing companies, and in connection with charge card schemes and mortgage deeds held in a custody account in a Danish bank	42	Use form no. 04.072	481
	Interest payments on government student loans	43	Field locked	489
	Interest payments on other debts, including government guaranteed-student loans in a bank, and mortgage deeds not held in a custody account	44	Use form no. 04.071	485
Assessed deductions	Fees for trade union membership – maximum DKK 6,000	50	Field locked	458
	Deduction for transport between home and work	51		417
	Unemployment insurance, flex allowance and other early retirement schemes	52	Field locked	439
	Travel expenses (deduction for food and accommodation during travels) - maximum DKK 29,300	53		429
	Deduction for fishermen and tax relief on income earned on board ships registered in the Danish International Register of Shipping (limited maritime traffic)	54		419
	Donations to approved associations etc. – maximum DKK 17,000	55	Field locked	412
	Donations to cultural and research institutions	447	Field locked	447
	Regular donations to approved associations etc.	448	Field locked	448
	Maintenance payments to former spouse and child support payments. Obligations to tenant(s) with a life interest in property owned by the taxpayer (<i>aftægtsforpligtelser</i>)	56	Use form 04.071	411
	Investor's deductions	449		067
	Deductible deposits into a business establishment savings account	57		472
	Other employment-related expenses (deduct the first DKK 6,500 before you enter an amount)	58		449
	Expenses for listed buildings	59		456
	Tax deduction for home improvement and household services - cannot exceed DKK 25,000.	460		460
	Deduction for household services - cannot exceed DKK 25,000.	461		461
	Standard deduction for childminders	466	Field locked	464
Deduction for health and industrial injuries insurance, for individuals who are co-working spouses	961		497	
Information about owner-occupied homes for calculating property value tax based on the public property assessment	Do you <i>agree</i> that the stated information on your properties is adequate and correct?	166	If "Yes", tick the box <input type="checkbox"/> <input type="checkbox"/>	129
	Do you <i>disagree</i> ? Or do you own a property that the Danish Tax Agency is not informed about? If so, you need to notify us. Tax return appendices on property value tax is submitted to the Danish Tax Agency for the relevant property/properties.	167	If "Yes", tick the box and submit the appendix(es) <input type="checkbox"/> <input type="checkbox"/>	130

		Box	Amounts in DKK	Field no.	
Business closure	Did you close a business run by you as a self-employed person? Year of closure: _____	71	←	131	
			If "Yes", tick the box <input type="checkbox"/> <input type="checkbox"/>	134	
Amounts related to your business <i>Please remember to complete page 4. If you wish to be taxed according to the business taxation scheme (special arrangement which includes the possibility of deferring tax payments on income retained within your business against payment of provisional tax at the business tax rate) or the return on capital taxation scheme, you must also fill in the special boxes for these schemes.</i>	Profits from self-employment before deduction of amounts transferred for taxation to a co-working spouse (before deduction of labour market contributions and interest)	111		221	
	Losses from self-employment (before deduction of interest and before transfer from accumulated profits)	112		435	
	Deduction for co-working spouse – maximum DKK 252,000	113		473	
	Interest income to your business	114		237	
	Distributions to the business from investment companies that are not share-based and from investment units with minimum taxation where tax on dividends is withheld at source	115		246	
	Profits from sale of real property	308		308	
	Other income from capital to your business	116		213	
	Interest payments by your business	117		488	
	<i>Enter the profits from foreign business activities in form 04.011</i>	Membership fees (for example for employers' associations) and deduction for health and industrial injuries insurance	118		438
	Other information about your business	Have you enclosed or submitted a request for deferment of payment of taxes and labour market contributions (AM-bidrag), of profit from the transfer of goodwill etc. received in the form of instalment payments? Did you sell a property of which the taxation is allocated according to section 6D of the Danish Act on Taxation of Profit from the Sale of Real Property (Ejendomsavancebeskatningsloven)?	125	If "Yes", tick the box <input type="checkbox"/> <input type="checkbox"/>	155
Advance depreciations for 2021 (must also be deducted from the profits of your business, entered in boxes 111/112)		132		531	
Remuneration under the Danish Public Lending Right Remuneration Act (the amount must also be stated in boxes 111/112)		133		331	
Withdrawals from a business start-up account for purchase of shares etc.		134		235	
Reduction of basis for depreciation and amortisation because of use of funds from a business establishment savings account (forlodsafskrivning), including withdrawals to cover payroll costs etc.		135		593	
Reduction of basis for depreciation and amortisation because of use of funds from a business establishment savings account (forlodsafskrivning), including withdrawals to cover payroll costs etc.		136		605	
Withdrawals from a business establishment savings account for purchase of shares etc.		137		215	
The basis of calculation of tax on account under section 40C of the Danish Act on Amortisation and Depreciation		138		931	
The basis of calculation of tax on account under section 40C, succession, of the Danish Act on Amortisation and Depreciation		139		825	
Free telephone (calculation of possible spouse discount)		462		462	
Return on capital taxation scheme	Do you wish to be taxed according to the return on capital taxation scheme?	141	If "Yes", tick the box <input type="checkbox"/> <input type="checkbox"/>	184	
	Return on capital under the return on capital taxation scheme	142		440	
	Taxation of income according to the rules on counterbalancing cyclical trends (transfer to reserves)	143		445	
	Transferred from account for counterbalancing cyclical trends with addition of countercyclical tax	144		230	
Business taxation scheme	Do you wish to be taxed according to the business taxation scheme (special arrangement which includes the possibility of deferring tax payments on income retained within your business against payment of provisional tax at the business tax rate)?	147	If "Yes", tick the box <input type="checkbox"/> <input type="checkbox"/>	184	
	Return on capital under the business taxation scheme	148		432	
	Taxation of income according to the business taxation scheme (accumulated profits for the year with addition of business tax)	149		434	
	Interest correction	150		280	
	Interest correction from renting out property to a related person	128		028	
	Transferred from the accumulated profits account with addition of business tax	151		275	
	Total transfers for the year, that is amounts actually transferred and values considered to be transferred (company car for example) minus the amounts earmarked for withdrawals in the beginning of the year and increased with the provisions in the end of the year. Transfers stated in box 122 are not to be included.	152		895	
	Transfers as a result of guarantees	122		023	
	Deposit account at year-end	984		984	
Special return on capital calculation	Return on capital on shares purchased in connection with the acquisition of a business	162		835	

	Box	Amounts in DKK	Field no.
Information about your business			
CVR no. (central business registration no.)/ SE no. (VAT registration no.)	300		602
<i>Reason for exemption.</i> <i>If "Yes", tick box 301:</i>			
Outstanding VAT/VAT refund at the end of accounting year (VAT refund is indicated by - (a minus sign))	638		638
Is your business exempt from providing financial information (boxes 320 - 380)?	301	<input type="checkbox"/> Yes <input type="checkbox"/> No	603
1. ___ because of the type of business			
3. ___ net revenue below DKK 300,000	302		604
		<i>Information about accounting assistance etc. must be provided</i>	
Information about accounting assistance			
<i>If "Yes", tick box 303:</i>			
Have the financial statements or assessment of taxable business profits/losses been prepared with assistance from an accountant?	303	<input type="checkbox"/> Yes <input type="checkbox"/> No	607
Nature of accounting assistance (<i>tick as appropriate</i>): 1 ___ audit and/or preparation of accounts 2 ___ review of accounts 3 ___ assistance with the format of the accounts 4 ___ other	304		608
Accountant's opinion (<i>tick as appropriate</i>): 1 ___ qualified opinion 2 ___ with supplementary information 3 ___ unqualified opinion and without supplementary information	305		609
Matters which give rise to qualifications or supplementary information by the accountant (<i>tick as appropriate</i>): 1 ___ compliance with tax and duty legislation 2 ___ compliance with accounting legislation 3 ___ other	306		612
Information from the financial statements			
Net revenue	320		641
Cost of goods sold	321		643
Sub-contracted work	322		645
Promotion expenses	323		647
Maintenance of real property	324		648
Profit or loss on ordinary activities before depreciation, amortisation and interest	325		652
Book depreciation and amortisation	326		654
Net profit or loss after interest	327		660
Share of the profit or loss (for businesses with more than one owner)	328		662
Inventories	329		631
Fixed assets	330		633
Equity	331		634
Balance sheet total	332		635
Additions during the year of tangible and intangible assets at purchase price	333		666
Disposals during the year of tangible and intangible assets at selling price	334		667
Debt on loans at the end of the year not notified to the Danish Tax Agency	335		669
Information about the assessment of taxable income			
Value of items for private use (<i>tick as appropriate</i>): 1 ___ car expenses (for mixed private and business use) 2 ___ company car under the business taxation scheme 3 ___ own consumption of goods 4 ___ other	350		676
Real property, depreciation for tax purposes	351		680
Real property, write off/deduction for demolition	352		681
Real property, reversed depreciation	353		683
Operating equipment, ships and tools and equipment, depreciation for tax purposes	354		688
Intangible assets (goodwill, fitting-out of rented rooms etc.), amortisation for tax purposes	355		689
Write-off of minor assets	356		690
Bad debts	357		684
Inventory write-down for obsolescence	358		685
Provisions deducted	359		686
Specific events			
Has remission of debt been granted or a composition arranged with the creditors?	380	<input type="checkbox"/> Yes <input type="checkbox"/> No	697

Date

Signature

Phone number

Email address

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 You are responsible for ensuring that the tax return is accurate and complete.
