

2021

Tax return

Personal allowance	CPR no. (Civil reg. no.)
Included outstanding tax for 2019	
Municipality where registered for tax purposes	
Tax rates for: 2021	
SKAT's phone number (+45) 72 22 27 80	E-mail via www.skat.dk/contact
E-tax (TastSelv) www.skat.dk/tastselv	E-tax password

Name and address

Guidance

This tax return is for taxpayers with limited tax liability who have a business registered in Denmark

If you have had limited tax liability in the whole or for part of the income year 2021, you must complete this tax return for the period in which you have had limited tax liability.

If you have been fully liable to pay tax for part of the year, you must also complete the extended tax return form (form no. 04.003 EN) for the period in which you have been fully liable for tax.

Special circumstances

You can only deduct expenses related to income subject to limited tax liability.

Personal allowance when staying in Denmark for less than one year

If you have been subject to limited tax liability to Denmark for a shorter period than one year, you can choose to have your income converted into income for the full year and combined with your Danish personal allowance (tick box 69). If you do not choose this option, you will be taxed on the basis of the actual income earned while in Denmark, but your personal allowance will not be used.

Submit your tax return online through E-tax and receive your tax assessment notice early

If you submit your tax return online through the Danish Tax Agency's self-service facility E-tax (TastSelv), it is not necessary to submit the paper tax return.

If you send the tax return by post, you cannot expect to receive your assessment notice until after 1 September 2022. You can read more about E-tax in the enclosed service letter.

However, if you are employed as a member of flying personnel or have been liable to pay tax to Denmark for several periods in 2021, you must submit your tax return on paper.

Complete your tax return

It is your responsibility to ensure that all the figures declared are correct. Therefore, you must always complete your tax return, either online through E-tax or on paper, even if you do not have any income or deductions other than the amounts already known to the Danish Tax Agency.

Along with your tax return you have received a service letter stating the information the Danish Tax Agency already has access to. You can use this information when you complete your tax return.

Real property and financial contracts

If in 2021 you have made a profit on selling real property or on financial contracts, agreements, etc., you must yourself record any losses which you incurred in the income years 2002-2022 to offset against this profit. More information is available in Danish on form no. 04.055.

Rules for cross-border workers

If you have earned at least 75% of your total global taxable income in

Denmark and are resident for tax purposes in another country, you can choose to be taxed as a cross-border worker. If you wish to be taxed according to the cross-border worker rules, you must fill in and submit the form "Supplement for tax return for taxpayers with limited tax liability" (form no. 04.031) together with the tax return.

You can download the forms at www.skat.dk/english and all include guidance on how to complete the forms.

Financial statements for private commercial enterprises

Generally, you are only required to submit your financial statements for tax purposes if the Danish Tax Agency asks you to do so. Investors who have shares in (limited) partnerships with maximum ten shareholders (*deltagere i mindre anpartsvirksomhed*) must submit their financial statements for tax purposes within the tax return filing deadline.

Remember the deadline of 1 July 2022

We must have your tax return on 1 July 2022 at the latest. You can submit it via E-tax (TastSelv) or send it to Skattestyrelsen, Postboks 9, 4930 Maribo, Denmark.

If you are late in filing your tax return, you will be charged a penalty for late filing of DKK 200 for each day by which the deadline is exceeded. However, maximum DKK 5,000 in total. If your taxable income does not exceed DKK 544.800, the penalty will be DKK 100 for each day by which the deadline is missed, but not more than DKK 2,500 in total.

Please note that the deadline for submitting the tax return may be extended only in special circumstances. If you would like to have the deadline extended, we need you to submit a well-founded application by 1 July 2022.

Pay your outstanding tax in good time and save money

If you pay your outstanding tax after 1 January and before 1 July 2022 at the latest, you will be charged interest on a daily basis at an annual rate of 1.7%. Interest is calculated from and including 1 January to the day when you make the payment. If you do not pay your outstanding tax by 1 July at the latest, the Danish Tax Agency will include the tax outstanding in your total tax payable for the next income year, with an added interest charge of 3.7 %.

The 1 July 2022 deadline applies regardless of whether or not you have received your tax assessment notice.

More information about outstanding tax is available at www.skat.dk/outstandingtax.

More information

More information about the tax return is available in Danish at www.skat.dk/english where you can also find other forms.

	Box	Amounts in DKK	Field no.
Personal income subject to labour market contributions (8%)	Salary, fees for board membership, free telephone, company car, etc.	11	202
	Anniversary bonuses and termination benefits, etc.	14	243
	Other personal income, for example from private day care	15	207
Personal income not subject to labour market contributions	Pensions, state education grants (SU), unemployment, sickness and parental leave benefits (<i>dagpenge</i>), etc.	16	204
	French tax paid on Danish civil service pension in box 16	775	775
	Contributions to company old-age pension scheme, group life assurance, etc. deducted from your salary/wages	347	347
	Other personal income (grants for school/education/research/insurance)	20	250
	Dividends from employee investment company	784	784
Deductions from personal income	Repayments of cash benefits (<i>kontanthjælp</i>), introductory benefits for foreigners, etc.	23	477
	Tax-free part of the pension etc. (that part of the pension under box 16 which cannot be taxed in Denmark)	28	475
	Deductions for certain foreign guest students who began their studies after 31 December 2010	437	437
	Deductions for certain foreign guest students who began their studies before 1 January 2011	491	491
	Deductions for foreign mandatory social contributions	459	459
	Other deductions from personal income	29	425
Income from capital	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/loss on the termination of certain ship investment schemes (losses must be entered with a minus sign). Profit on shares in other investment project partnership activities which have terminated (<i>ophør af 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
	Other income from capital. Deductible losses must be entered with a minus sign	39	214
Deductions, income from capital	Interest payments on debts to mortgage credit institutions and third mortgage credit institutions (<i>reallånefonde</i>)	41	483
	Interest payments on debts to banks, pension funds, insurance and financing companies, etc. Interest payments on mortgage deeds held in a custody account in a Danish bank	42	481
	Interest payments on other debts, including interest payments on mortgage deeds not held in a custody account	44	485
Assessed deductions	Fees for trade union membership - cannot exceed DKK 6,000	50	458
	Deduction for transport between home and work or between several workplaces	51	417
	Unemployment fund contributions (contributions towards flex allowance and other early retirement schemes are not deductible)	52	439
	Travel expenses (deduction for food and accommodation during travels, cannot exceed DKK 29,300)	53	429
	Tax relief on income earned on board ships registered in the Danish International Register of Shipping (limited maritime traffic)	54	419
	Other employment-related expenses (only expenses exceeding DKK 6,500 should be entered)	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
Dividends	Dividends from Danish shares etc. where tax on dividends is not withheld at source	66	559
Personal allowance and income converted into income for the full year	If you are liable to pay tax to Denmark for a shorter period than one year: Do you wish to have your income converted into income for the full year and combined with your personal allowance?	69	722
Information about owner-occupied homes for calculating property value tax based on the public property assessment	Do you <i>agree</i> that the information stated about your property/properties is accurate and complete?	166	129
	If you <i>disagree</i> , you must correct or add information, including information that the Danish Tax Agency does not have about your Danish property/properties. You also need to complete and submit "Appendix concerning property value tax based on the public property assessment: Danish property" (form no. 04.052) for the property/properties in question.	167	130

		Box	Amounts in DKK	Field no.	
Marital status	<i>If you are married and would like to be taxed as a cross-border worker, please state the following about your spouse: name and CPR number or date of birth</i>		CPR number		
			Date of birth (dd/mm/yyyy)		
	Please state whether you and your spouse were living at the same address at the end of the income year. If you are liable to pay tax for the whole year, you must state whether you were living at the same address on 31 December. If your tax liability to Denmark ended during the year, you must state whether you were living at the same address on the date when your tax liability ended.			Yes	No
			■ ■	■ ■	■ ■
Does your spouse have income from Denmark (for instance in the form of salary, state education grants (SU), unemployment, sickness and parental leave benefits (<i>dagpenge</i>), income from own business, or does he/she own property in Denmark?)			■ ■	■ ■	
			■ ■	■ ■	
Is your spouse taxed as a cross-border worker?			■ ■	■ ■	
			■ ■	■ ■	
Closing of business	Did you close a business run by you as a self-employed person?		■ ■	131	
	Year of closure: _____	71	If "Yes", tick the box	■ ■ 134	
Amounts related to your business <i>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 labour market contributions and before interest	111		221	
	Losses from self-employment before deduction of interest and before transfer from accumulated profits	112		435	
	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	
	Other income from capital to your business	116		213	
	Profits from sale of real property	308		308	
	Interest payments from your business	117		488	
	Membership fees relating to the business and deduction for health and industrial injury 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 (<i>AM-bidrag</i>), 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 (<i>Ejendomsavancebeskatningsloven</i>)?	125	If "Yes", tick the box	■ ■ 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	
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	■ ■ 184	
	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	■ ■ 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/withdrawals (including transfer of items from the business for private use, and provisions for future withdrawals to cover expenses)	152		895	
	Transfers as a result of guarantees	122		023	
	Deposit account at the end of the year	984		984	
Income equalisation scheme Artists	Self-employed – income subject to taxation according to the income equalisation scheme (transfer to reserves)	156		424	
	Self-employed – money transferred from the income equalisation account for artists (the amount is subject to labour market contributions)	157		220	

Business taxation scheme and return on capital taxation scheme

Self-employed can choose to have their business profits taxed according to the rules of the Personal Income Tax Act or the Business Income Tax Act. You must fill in the boxes under the section "Amounts related to your business" regardless of whether you wish to be taxed according to the business taxation scheme or the return on capital taxation scheme.

If you wish to be taxed according to the business taxation scheme, you must fill in the boxes under the section "Business taxation scheme". You can also choose to be taxed according to the return on capital taxation scheme, in which case you must fill in the boxes under section "Return on capital taxation scheme".

More information is available in Danish at www.skat.dk.

	Box	Amounts in DKK	Field no.
Information about your business <i>Reason for exemption. If "Yes", tick box 301:</i>	CVR no. (central business registration no.)/ SE no. (VAT registration no.)	300	602
	Outstanding VAT/VAT refund at the end of the accounting year (VAT refund is indicated by – (a minus sign))	638	638
	Is your business exempt from providing financial information? (boxes 320-380)	301	603
	Reason for exemption: 1. because of the type of business 3. net revenue below DKK 300,000. Information about accounting assistance etc. <i>must</i> be provided	302	604
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	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
	Net revenue	320	641
	Cost of goods sold	321	643
Information from the financial statements	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 reported 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
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	697

Date | . | . | . | Signature Phone number E-mail address

2022.02

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