

CPR no. (Civil reg. no.)

		Box	Amounts in DKK	Field no.
Information about income from abroad	From what country? _____	401	
Business profits	Business profit/loss	460		296
	Net interest income	461		297
	Membership fees (for example for employers' associations)	462		496
Return on capital taxation scheme	If you stated on your tax return that you wish to be taxed according to the return on capital taxation scheme, you must enter the following information:			
	Return on capital	470		418
	Taxation of income according to the rules on counterbalancing cyclical trends (transfer to reserves)	471		289
Business taxation scheme <i>(special arrangement which includes the possibility of deferring tax payments on income scheme retained within your business against payment of provisional tax at the business tax rate)</i>	If you stated on your tax return that you wish to be taxed according to the business taxation scheme, you must enter the following information:			
	Return on capital	480		415
	Taxation of income according to the business taxation (accumulated profits for the year with addition of business tax)	481		291
	Interest correction	482		292
CFC income	CFC income	484		561
	Underlying foreign corporation tax	486		591
Asset information	Market value of shares held in a custody account in a foreign bank, and foreign investment units	490		671
	Capital asset value of real property abroad	491		672
	Deposits in foreign banks etc. The market value of bonds and of mortgage deeds held in a custody account in a foreign bank	492		673
	Debt to foreign mortgage credit institutions, third-mortgage credit institutions (<i>reallåne-fonde</i>), pension funds, insurance and financing companies and in connection with charge card schemes, mortgage deeds held in a custody account in a foreign bank, and student loans abroad	493		674
Supplementary information	Foreign income tax paid	498		589
	Permanent business establishment in: _____	499	

If the accounts of the foreign business are included in the accounts of a Danish business, state the Danish CVR no. (central business registration no.)/SE no. (VAT registration no.) of the Danish business. The amounts stated on this tax return should only relate to the foreign part of the business.

CVR no./SE no.

____.____.____.

If you have incomes from several countries, you must complete *one tax return form for each country*.

Date

Signature

| . | . | . |

This tax return is for taxpayers who have foreign business income

In order for the Danish Tax Agency to calculate the tax relief, you must specify your foreign business income. You must complete one tax return form for each business.

Business profits from the foreign firm should not be included on the tax return for your Danish business. Information regarding foreign business profits is to be provided on this tax return form.

Remember the deadline of 1 July 2022

You must submit your completed tax return online through E-tax (the Danish Tax Agency's online self-service system - TastSelv) or submit it to a tax centre by 1 July 2022. If you submit your tax return online through E-tax, it is not necessary to submit the paper tax return and in most cases you will be able to print your tax assessment notice straightaway. If you send the tax return by post, you cannot expect to receive your tax assessment notice until after 1 September 2022.

If your tax return is received after 1 July 2022, you will be charged a penalty of DKK 200 for each day by which the deadline is missed, but not more than 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. This requires that you send in an application to a tax centre before 1 July 2022, giving the reasons why you would like to have the deadline extended.

Business profit/loss

Profit/loss from your foreign businesses before deduction of net interest and fees for trade union membership. Losses must be entered with a minus sign.

If the requirements for deduction for a co-working spouse have been fulfilled, the foreign business profit should be declared after making the deduction for your co-working spouse.

Net interest income

Here you must state your business interest income less interest expenses. Net interest expenses must be entered with a minus sign.

Capital gains and losses, which must be included in the business profit under the Danish Business Income Tax Act, must also be entered here.

Business tax scheme etc.

Self-employed can choose to have their business profits taxed according to the rules of the Danish Personal Income Tax Act, or according to the rules of the business taxation scheme, or according to the rules of the return on capital taxation scheme as described in the Danish Business Income Tax Act.

You must complete the boxes regarding business profit/loss, net interest, and membership fees for employers' associations, regardless of whether or not your profits are taxed according to the business taxation scheme or the return on capital taxation scheme. If you wish to be taxed according to the rules of the business taxation scheme, you must enter information about your return on capital, income for taxation according to the rules of the business taxation scheme, and interest correction. If you wish to be taxed according to the rules of the return on capital taxation scheme, you must enter information about your return on capital and income for taxation according to the rules on counterbalancing cyclical trends (transfer to reserves).

CFC income

If you control a foreign low-tax financial company etc., you must in some cases declare CFC (controlled foreign company) income as laid down in section 16H of the Danish Tax Assessment Act. The CFC tax rate is 22%, and this amount is reduced by the corporation tax paid in the country where the foreign low-tax financial company is registered for tax purposes.

Asset information

The assets and liabilities mentioned under 'Asset information' and which relate to the foreign company must be specified in the boxes indicated.

Further information

You can find further information at www.skat.dk.