

Information from the Danish Tax Agency

This appendix should be used to make any changes or additions to the information the Danish Tax Agency holds about any owner-occupied home on which you are liable to pay property value tax. The appendix should also be used if you have an owner-occupied home that we do not have information about.

You are legally obliged to correct incorrect information and/or add missing information. The deadline for submitting the appendix is the same as for your tax return/information slip.

If you have corrections/additions for more properties than there is room for on the appendix, you can find more forms at www.skat.dk/english.

Foreign property

If you own property abroad, including the Faroe Islands and Greenland, you must use the appendix to the tax return concerning property value tax on property abroad. The form, no. 04.053, can be found at www.skat.dk/english.

Guidance

Share of the property owned

Box 177: Here you must state the share you own of the value of the property. If you have a two-family house, you must state the share of the property value that is related to your apartment.

Changes in the share owned of the property that took place during the income year

If during the income year there have been any changes in the share of the property that you own, if for example you have sold or bought an additional share of a property of which you already owned a part, you must enter all the information about your property, including the change in the share, as a "new" property (for instance under Property 2 or on another form).

Acquired before 2 July 1998

Box 179: If you acquired the property before 2 July 1998, you can get a relief on the property value tax. In order to get this relief, both you (as the buyer) and the seller must have signed the sales contract before 2 July 1998. The eligibility for this tax relief also applies, for example, if you owned a building site and you made a binding agreement with a contractor for the construction of a building on the site no later than 2 July 1998. The relief is also granted on your share of the property if you purchased an additional share after 2 July 1998 of a property of which you already owned a part prior to 2 July 1998.

Acquisition

Boxes 181-183: Enter the date you took over the property in box 181. If you acquired the property during the income year, and if you moved in after the takeover date, you must give the moving-in date in box 183. You should not use this field if the property acquired is a holiday home.

Box 185: If you acquired the property during the income year, and if you did not move in until after the income year, this must be stated here. You should not use this field if the property acquired is a holiday home.

Sale

Boxes 187-189: Enter the date the buyer took over the property in box 187. If you sold the property during the income year, and if you moved out of the property during the income year, you must state the date you

moved, if the moving date was before the takeover date. You should not use this box if the property sold is a holiday home.

Two-family house

Boxes 190-193: If a two-family house is divided into one or more apartments, these are registered as separate properties. Please state the apartment at the co-owner's disposal.

Uninhabitable

Box 195: If your property was uninhabitable for some or all of the income year, you may state the number of days during which the property was not habitable. A property is regarded as not habitable if you are temporarily prevented from using the property, for instance because of repairs after water damage, because of vandalism where all the windows were broken, or because the electricity, gas and water supplies were interrupted.

The property was uninhabitable on takeover during the income year

If you took over the property during the income year, and the property was uninhabitable at the date of takeover, and you moved in after the property became habitable, you should not state the number of days the property was uninhabitable. You should only state the moving-in date in box 183 and the takeover date in box 181.

The property became uninhabitable after you moved in

If you took over the property during the income year and moved in after the takeover, and there were days afterwards when the property was not habitable, you must state the number of days for which the property was not habitable in the box. The number of days is calculated from the moving-in date. State the takeover date in box 181, the moving-in date in box 183, and the number of days the property was uninhabitable in box 195.

Renting out part of the property and business use

Boxes 197-205: The boxes concerning renting out part of the property should only be completed if you use an accounting method (in Danish *regnskabsmæssig opgørelse*) to calculate tax deductions for certain expenses associated with the renting out of your property. In box 197 you must state the number of days in the income year during which a part of your property was rented out, and the part of the property which was rented out must be stated in box 199.

Renting out part of your property/business use and moving in and out

If you moved into your property after the takeover date, you must state the number of days during which part of the property was rented out (in box 197 or 201) or the number of days of business use (box 205) for the period after the date of moving in. Similarly, with sale of the property, if you moved out of the property before the date of the takeover by the buyer, you must state the number of days during which part of the property was rented out (in box 197 or 201) or the number of days of business use (box 205) during the period up until the date of moving out.

Multi-year renting out of residential property on a commercial basis*

Box 207: Properties which are rented out on a commercial basis are not covered by the Danish Property Value Tax Act. If you began or ended the renting out on a commercial basis during the income year, you must state the number of days for which the property was rented out. If the property was rented out for the whole income year, you must enter 360 days.

*) If you rent out your residential property, you are, as a general rule, regarded as being self-employed for tax purposes and to be renting on a commercial basis. You are not renting out on a commercial basis if you rent out your all-year residential property for part of a year, if you only rent out rooms or if rent out your holiday home. If you rent out on a commercial basis, you are not liable to pay property value tax, but you must pay tax on your rental income after deduction of any costs.

***) The income year is 360 days with 30 days in every calendar month.

Property 1:	Location	Box	Your changes / additions
Property number	Property number (must always be completed)	171	711
Property value	Value of property, owner-occupied home or farmhouse as at 1 January 2020	172	.00 616
	Value of property, owner-occupied home or farmhouse as at 1 January 2002	173	.00 615
	Value of property, owner-occupied home or farmhouse as at 1 January 2001 plus 5%	175	.00 614
	Share of the property owned	Share of the property value (for two-family houses, see the guidance for box 177)	177
Acquired before 2 July 1998	Was the property acquired before 2 July 1998?	179	Tick the box Yes <input type="checkbox"/> No <input type="checkbox"/> 712
Acquisition	Your takeover date in the income year 2021	181	Day Mth 732
	Moving-in date in 2021, if the moving-in date was after the takeover date (only for all-year residences)	183	Day Mth 766
	Did you move into the property after the end of the income year 2021 (only for all-year residences)?	185	Tick the box Yes <input type="checkbox"/> No <input type="checkbox"/> 772
Sale	The date the property was taken over by the buyer during the income year	187	Day Mth 733
	Date of moving out in 2021, if you moved out the property before the date of the takeover by the buyer (only for all-year residences)	189	Day Mth 767
Two-family house	The total value of the property as at 1 October 2019	190	.00 626
	The total value of the property as at 1 January 2002	191	.00 622
	The total value of the property as at 1 January 2001 plus 5%	193	.00 621
Uninhabitable	The number of days when the property was not habitable**)	195	days 768
Renting out part of the property (only if you are using the accounting method (regnskabsmæssig opgørelse))	Renting out part of the property (renting out of a room or rooms). State the number of days**)	197	days 736
	Renting out to a related person	699	Tick the box Yes <input type="checkbox"/> No <input type="checkbox"/> 699
	State, in percentage terms, how much of the property was rented out	199	% 737
	Renting out of the entire all-year residence for a part of the year and renting out of a holiday home. State the number of days**)	201	days 739
Partial business use (without distribution of the assessed value of the property between taxable and exempt portions***)	In the case of partial business use state, in percentage terms, how much of the property that was used for business purposes	203	% 744
	State the number of days***) with partial business use	205	days 746
Renting out of residential property on a commercial basis	Multi-year renting out of residential property on a commercial basis. State the number of days**)	207	days 747

Property 2:	Location	Box	Your changes / additions
Property number	Property number (must always be completed)	171	711
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2021

 Civil reg. no.

Submit to:

Submitted by:

You should read the guidance on the front page of the copy before completing the appendix concerning property value tax.

If the information on the tax return concerning your owner-occupied home is not accurate and complete, you must declare any changes/additions on this appendix.

The appendix must be signed and submitted together with the tax return form. Afterwards you will receive a tax assessment notice.

The deadline for submitting the appendix concerning the property value tax is the same as the deadline for the tax return/information slip.

Do not enclose the copy or any other documentation.

Remember to date and sign this form!

 Day Month Year Signature

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