

**For official use only**

Received on \_\_\_\_\_ Reference no. \_\_\_\_\_

**Identification** \_\_\_\_\_ Date \_\_\_\_\_  
**provided** \_\_\_\_\_

Registration of a specific account under the NemKonto scheme

**The undersigned**

Name \_\_\_\_\_ Civil reg. no. \_\_\_\_\_

Address \_\_\_\_\_

Phone number \_\_\_\_\_

**hereby requests the Danish Tax Agency to**

register     change     cancel

(Any future payments will be made to the ordinary NemKonto)

A specific NemKonto for: \_\_\_\_\_ For official use only \_\_\_\_\_

Refund of overpaid tax \_\_\_\_\_

Refund of overpaid labour market contributions for  
income years prior to 2011 \_\_\_\_\_

**at the following bank**

Name and branch \_\_\_\_\_ Registration no. \_\_\_\_\_ Account no. \_\_\_\_\_

The account belongs to the undersigned     The account belongs to another person than the undersigned. The undersigned is aware that the account owner then has at his disposal any payments made into the account.

**Signature**

The information you provide in this form will be registered in the NemKonto register of the Danish Agency for Governmental Management (Økonomistyrelsen).

The Agency for Governmental Management will pass on the information to any other authorities and private enterprises that have a legal right to this information. The information may be used for anti-tax evasion purposes, among other things.

You have to inform the Agency for Governmental Management, if you don't want the information to be accessible.

If you want to know what is registered about you in the NemKonto register, you have to write to:

Erhvervsstyrelsen  
Att.: NemKonto Support  
Dahlerups Pakhus  
Langelinie Allé 17  
2100 København Ø  
Danmark

Read more about the NemKonto register at [www.nemkonto.dk](http://www.nemkonto.dk)

Date \_\_\_\_\_ Signature (stamp) \_\_\_\_\_

You need to print and complete this form to take out a specific account, cancel a specific account or change the account number of an existing account. You have to hand in the form in person to an employee in one of our tax centres as we will need to see your ID such as you passport, driver's license or other kind of ID before you can take out an account.

Your bank cannot take out a specific account for you.

### Why should you take out a specific account?

A NemKonto is your or your business ordinary account with a bank. Once your NemKonto is registered, any payments from the public authorities will be made into this account.

In special cases you can have overpaid tax and labour market contributions refunded into an other account than your NemKonto. This is called a specific account.

Please note that your NemKonto or another specifically selected account will be used for electronic invoicing if the invoice does not state your account number.

### Rules and regulations

The rules on NemKonto and specific accounts are set out in Executive Order no 647 of 13 April 2021 on the NemKonto scheme.

You find the order at [www.retsinfo.dk](http://www.retsinfo.dk) by searching the number and year of the order.

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## Extracts from Executive Order no. 647 of 13 April 2021 on the NemKonto scheme

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**S. 16.** The updating of NemKonti ("Easy Accounts") will take place primarily on the following bases:

- (i) Banks enter data on behalf of individuals and businesses, and
- (ii) Individuals enter data via the self-service system of the NemKonto website.

(2) Public authorities can update NemKonti and specific accounts on behalf of individuals and businesses.

(3) Upon the decease of an account holder, change of CPR no. or discontinuation of a business, the private supplier will arrange to cancel the related Nemkonto and specific accounts so that they cannot be used after a given period.

**S. 21.** Registration of a NemKonto under the provisions of sections 19 and 21 must take place before the first payment from a public authority.

**S. 22.** Individuals and businesses may at any time register a new NemKonto for accounts already taken out in a bank and to which payments from public authorities will be made with effect from the fifth business day after the registration date.

(2) The term *effect* means that the new NemKonto will be used when the bank of the public authority transacts payments. The term *registration date* refers to the date when the new NemKonto was entered into the NemKonto register.

(3) NemKonti and specific accounts which have been registered or changed by the public authorities on behalf of individuals or businesses will not be registered in the NemKonto system until they have been activated by the relevant individual or business. Notwithstanding the provisions of paragraph 1 of this section, payments in these cases must be made at the latest on the fifth business day after the activation date.

**S. 23.** With respect to accounts held at banks located in Denmark, the NemKonto register can be updated in the following ways:

(i) Individuals can use the NemKonto self-service system by means of their official Danish digital signature to register, change or cancel their NemKonto. If it is registered or cancelled, the procedure as described in S. 13 should be followed.

(ii) Individuals or businesses can contact the bank where the future NemKonto will be held and request the bank to register or change their NemKonto, cf. section 35.

(iii) Individuals or businesses can contact a public authority from

which they will apply to receive payments or from which they already receive payments and request the authority to register, change or cancel their NemKonto. The update must take place in compliance with appropriate control measures and in accordance with the procedure described in section 13.

(2) With respect to accounts held at banks located abroad, the NemKonto register can be updated in the following ways:  
(i) Individuals can use NemKonto's self-service system by means of their Danish digital signatures (NemID) to register, change or cancel their NemKonto if it is done in accordance with section 13.

(ii) Individuals or businesses can contact a public authority from which they will apply to receive payments or from which they already receive payments and request the authority to register, change or cancel their NemKonto. The update must take place in compliance with appropriate control measures and in accordance with the procedure described in section 13.

(3) Any additional costs relating to the transfer of money to NemKonti abroad may be deducted from the amounts transferred.

**S. 27.** Specific accounts can only be registered if individuals or businesses contact the public authority responsible for making the specific payment. The public authority can enter information about a specific account on behalf of the account holder. The update must take place in compliance with appropriate control measures and in accordance with the procedure described in section 13.

(2) The authority can lock specific accounts, meaning that information regarding these can be changed or deleted only by the authority in question.

(3) If a specific account has not been locked, individuals can use their digital signatures to change or delete information about the account via NemKonto's self-service system.

(4) Under section 19, individuals can register several specific accounts, but see paragraph 1 of that section.

(5) Under section 20, businesses etc. can register several specific accounts, but see paragraph 1 of that section.

(6) The provisions of section 23(3) will similarly apply to specific accounts.