

Tax return

Personal allowance	CPR no. (Civil reg. no.)		
Included outstanding tax for 2020	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			

Name and address

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 2023

We need to receive your completed tax return by no later than 1 July 2023 – 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 2023.

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
Deductions from personal income	Recapture of investor's deductions.	786		068
	Contributions to personal annuity pension schemes and temporary old-age Pension - maximum DKK 59,200 (If you are self-employed, see box 24).	21	Field locked	416
Box 25 has been deleted	Repayments of cash benefits (kontanthjælp), introductory benefits for non-Danish, 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
	Deductible contributions to a business start-up account.	27		426
	Deductions for certain non-Danish guest students who began their studies after 2010.	437		437
	Deductions for certain non-Danish 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).	35		217
	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 29,600.	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 17,200.	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 6,600 before you enter an amount).	58		449
	Expenses for listed buildings.	59		456
	Tax deduction for home improvement and household services - cannot exceed DKK 12,900. Abolished on 1 April 2022.	460		460
	Deduction for household services - cannot exceed DKK 6,400.	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 255,000.	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 non-Danish 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 2022 (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
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.
