

2022

CPR no. (Civil reg. no.)

Guidance

The tax return for non-Danish income must be completed if

you are fully liable to pay tax in Denmark and have income from and/or assets abroad. You must also declare salary/wages from your Danish employer if you have worked abroad. If your non-Danish income is also stated in box 11 of the extended tax return (form no. 04.003), it must be reduced by the amount you earned abroad. The salary/wages must be declared in Danish kroner. All non-Danish income must be declared, regardless of whether or not Denmark has the right to tax these incomes. If you have incomes from several countries, you must complete one tax return form for each country.

It is important to state the period during which you worked abroad, because that will determine whether the country where you worked has the right to tax the non-Danish income, and thus whether Denmark must reduce the tax on non-Danish income (see below).

In box 403 you must state the entire period during which you stayed abroad. If the stay abroad lasted more than one year, you must also state the total length of your stay abroad.

Real property owned abroad

If you own property abroad, you must complete the appendix to the tax return concerning non-Danish property, form no. 04.053 EN. On that form you must declare any rental income if you have rented out the property, interest payments/interest income, and debts to/deposits in banks relating to your property.

Labour market contributions

If you get relief under the exemption method, the labour market contributions will be reduced like the other Danish taxes. If you get relief under the credit method, the labour market contributions will be reduced by an amount corresponding to the tax you have paid abroad.

Social benefits and other transfer income, such as pension and sickness benefits, are exempt from payment of labour market contributions.

Non-Danish mandatory social contributions

In box 459 you can claim deductions for non-Danish mandatory social contributions that you pay to another country. To be eligible for the deductions, you must be covered by social security in another country under the regulations of the European Community on social security or under an intergovernmental agreement. You must contact the Danish Tax Agency and bring form A1 with you or similar documentation from the country where you are paying social contributions before you can get the deductions.

Non-Danish tax and relief

Tax paid abroad eligible for tax relief must be declared separately, and you must be able to provide documentation of the tax paid. If you have paid tax abroad, you may in some cases be entitled to relief on the Danish tax.

Personal income

Salary/wages:

Salary/wages from a Danish employer for work performed abroad must be entered as non-Danish income.

Salary/wages from a non-Danish employer for work performed abroad must be entered as non-Danish income.

Salary/wages from a non-Danish employer for work performed in Denmark must be entered in box 1015.

Salary/wages from an international organisation (enter the name of the organisation in box 401).

Please tick the box if the entire salary/wages are exempt from Danish tax under section 33A of the Danish Tax Assessment Act. If only part of the salary/wages is exempt from tax, you must send in supplementary information to the Danish Tax Agency. If you do not tick the box, the Danish tax will be reduced according to any double taxation agreement with the country in question.

Pension payments from abroad:

- Regular life-contingent payments from non-Danish pension fund schemes and life assurance schemes
- Payments from schemes taken out with a non-Danish life assurance company, pension fund or bank (the scheme must have been established while you resided in the country in which the scheme was established, and all pension contributions etc. must have been deducted from positive taxable income in the country in question according to the tax rules of that country).

Income from capital

Dividends which are income from capital

In this box you must state dividends from shares and investment units if the dividends are from non-Danish investment companies. However, you should not state dividends from a non-Danish investment institute or company that has chosen to follow the Danish rules for investment institutes with minimum taxation ('IMBs'). You must state the dividend income before deduction of non-Danish tax.

Assessed deductions concerning non-Danish income

The following expenses related to your foreign salary/wages are tax deductible:

1. Fees for trade union membership, provided that the fees were paid abroad – cannot exceed DKK 6,000. Fees for trade union membership paid in Denmark must be entered in box 50 of the extended tax return (form no. 04.003).
2. Cost of transport between home and work, unless you receive transport allowance from your employer.
3. Expenses for food and accommodation (travel deduction) at fixed rates or at actual expenses. The deduction cannot exceed DKK 29,600.
4. Standard deduction for sales personnel performing work abroad for a Danish employer. Only the part of the standard deduction exceeding DKK 6,600 is deductible.

All these deductions cannot exceed your non-Danish earned income.

Note that contributions paid in Denmark towards unemployment insurance and early retirement schemes must be entered in box 52 on page 2 of the extended tax return (form no. 04.003).

Income from shares

Under non-Danish dividends which are income from shares, you must state the dividends from shares in non-Danish companies.

This tax return covers dividends from shares which have been admitted for trading on a regulated market and are not held in custody account in a Danish bank, and dividends from shares which have not been admitted for trading on a regulated market. Box 452 must also be used for dividends from non-Danish shares held in a custody account in a Danish bank in those cases where Denmark either has an agreement with the country in question, but where no specified percentage for taxation has been decided (for example with Greenland and Malaysia), or where Denmark does not have an agreement (for example with France and Spain).

Asset information

Only asset information mentioned explicitly in the asset boxes on the tax return must be stated. You must always state the market value of non-Danish shares.

	Box	Amounts in DKK	Field no.
Asset information			.....
Market value of shares held in a custody account in a non-Danish bank, and non-Danish investment units	490		..... 671
Deposits in non-Danish banks etc. Market value of bonds and of mortgage deeds held in a custody account in a non-Danish bank	492		..... 673
Debt to non-Danish banks etc.	493		..... 674
Earned income			.....
Salary from non-Danish employer for work performed in Denmark	1015		.....

Civil registration number:		Box	Amounts in DKK	Field no.
Information about income from abroad	From what country or organisation?	401		.....
	State the period during which you worked abroad From (dd/mm/yy) To (dd/mm/yy)	403		.....
	Do you meet the conditions for tax relief under section 33 A of the Danish Tax Assessment Act, and do you wish to get tax relief according to these rules? View the conditions at ww.skat.dk	403C	<input type="checkbox"/> Yes <input type="checkbox"/> No	.....
	Do you work for a private or public employer?	403D	<input type="checkbox"/> Private <input type="checkbox"/> Public	.....
	Do you work for a Danish or non-Danish employer		<input type="checkbox"/> Danish <input type="checkbox"/> Non-Danish	.....
	Does your employer reside in the country where you worked, or does your employer have a permanent establishment in that country?	403E	<input type="checkbox"/> Reside <input type="checkbox"/> Permanent establishment	.....
	Your employer does not reside in the country where you worked, nor does your employer have a permanent establishment in that country		<input type="checkbox"/> Yes	.....
	<i>Information about social security etc.</i>			
Are you covered by social security in Denmark? Only to be completed if you work in Finland, Iceland, Norway, Sweden or Germany	403G	<input type="checkbox"/> Yes <input type="checkbox"/> No	.....
Are you hired out to perform work abroad?	403H	<input type="checkbox"/> Yes <input type="checkbox"/> No	.....
Personal income	Earned income including employee benefits before deduction of labour market contributions, and before any tax paid abroad	404		.....
	Fees for board membership	414		.....
	Social pension	415		.....
	Public pension	416		.....
	Private pension	417		.....
	Other personal income	418		.....
	Deductions from personal income	Deductions for non-Danish mandatory social contributions	459	
Income from capital	Profit/loss on non-Danish shares/units in bond-based investment companies (market-value principle, income from capital). Losses must be entered with a minus sign	422		.....
	Non-Danish dividends which are income from capital, before deduction of any tax on dividends	430		.....
	Interest income	431		.....
	Interest payments related to debt abroad	432		.....
	Capital appreciation of foreign pension schemes	433		.....
	Other income from capital, including profit/loss on investment fund or company shares, and financial instruments. Deductible losses must be entered with a minus sign	434		.....
	Assessed deductions concerning non-Danish income	Fees for trade union membership (paid abroad) related to non-Danish income (the deductions cannot exceed DKK 6,000)	440	
	Deduction for transport between home and work	441		.....
	Travel expenses (deduction for food and accommodation during travels, cannot exceed DKK 29,600)	442		.....
	Other employment-related expenses, (only the part of the expenses exceeding DKK 6,600 can be deducted)	446		.....
Income from shares	Non-Danish dividends which are income from shares and which have not been admitted for trading on a regulated market and income from shares in account-holding investment funds (before any withholding of non-Danish tax on dividends)	450		313
	Profit/loss on non-Danish shares/investment units which have not been admitted for trading on a regulated market. Losses must be entered with a minus sign	451		314
	Dividends from non-Danish shares admitted for trading on a regulated market, distribution from share-based investment units with minimum taxation and distribution from share-based investment funds (before deduction of tax dividends) which are not included in box 63	452		503
	Profit/loss on non-Danish shares which have been admitted for trading on a regulated market, and certain share-based investment units and investment units in accumulating investment funds which are not investment companies. Losses must be entered with a minus sign	454		504
	Profit/loss on non-Danish shares/units in share-based investment companies (market-value principle, income from shares). Losses must be entered with a minus sign	375		
	Tax paid	Non-Danish income tax paid on personal income eligible for tax relief. If the tax declared relates to several incomes, please enclose a specification.	495P	
	Non-Danish income tax paid on income from capital eligible for tax relief	495K		.....
	Non-Danish tax on dividends paid in relation to dividends stated in boxes 450 and 452 for which you are eligible for tax relief, but only the part of the tax to which the country has the right according to an agreement for the avoidance of double taxation	496		.....

Date _____ Signature _____ Phone number _____
 E-mail address _____

2023.05

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