Tax deductions

Before your tax is calculated, certain amounts are deducted from your income. Your deductions are stated in your preliminary income assessment.

Food and accommodation
If your employer does not pay for your food and accommodation, you may be entitled to a deduction if:

- your job is temporary (for example strawberry picking)
- your place of work changes, different building sites for example
- you cannot possibly stay in your home due to the distance between work and home.

Enter the expenses for food and accommodation in your tax assessment notice in box 53.

Deduction for transport between home and work
If you have more than 24 km to and from work (that is more than 12 km each way), you are entitled to a deduction for transport between home and work no matter what means of transport you use. However, if your employer pays for your transport or you have a company car, you are not entitled to the deduction.

Enter your deduction in your preliminary income assessment, field 417, or in your tax assessment notice, box 51.

See rates and how to calculate your deduction for transport between home and work at www.skat.dk/deductiontransport

Transport between your home country and your Danish workplace
Your tax liability determines whether you are entitled to a deduction.

Deduction for transport between home and work for non-Danish employees

Transport between your home and your workplace:
You are entitled to the same deductions as Danish employees.

Please read more about the deduction between home and work and calculate your deduction.

<table>
<thead>
<tr>
<th>Deduction for transport between your home in your home country and your workplace:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Your tax liability dictates whether you are entitled to a deduction.</td>
</tr>
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</table>

= Not entitled to a deduction
= Entitled to a deduction

<table>
<thead>
<tr>
<th>Full tax liability</th>
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<tbody>
<tr>
<td>= Not entitled to a deduction</td>
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<tr>
<th>Limited tax liability</th>
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<tr>
<td>= Entitled to a deduction</td>
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<tr>
<th>Dual residency - your home country is your place of residence</th>
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<tbody>
<tr>
<td>= Entitled to a deduction</td>
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<table>
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<tr>
<th>Dual residency - Denmark is your place of residence</th>
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<tbody>
<tr>
<td>= Not entitled to a deduction</td>
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</table>

You need to be able to document travels to your home country so it is important that you keep receipts etc. as documentation. Enter your deduction for transport between home and work in box 51 in your tax assessment notice.