

# 2024

## Tax return for non-Danish business income

CPR no. (Civil reg. no.)

If you have incomes from several countries, you must complete **one tax return form for each country.**

Information about income from abroad	Box	Amounts in DKK	Field no.
From what country? _____	401		
<b>Business profits</b>	<b>Box</b>	<b>Amounts in DKK</b>	<b>Field no.</b>
Business profit/loss	460		296
Net interest income.	461		297
Membership fees (for example for employers' associations).	462		496
<b>Return on capital taxation scheme*</b>	<b>Box</b>	<b>Amounts in DKK</b>	<b>Field no.</b>
If you stated on your tax return that you wish to be taxed according to the return on capital taxation scheme, you must enter the following information: Return on capital	470		418
Taxation of income according to the rules on counterbalancing cyclical trends (transfer to reserves)	471		289
<b>Business taxation scheme</b>	<b>Box</b>	<b>Amounts in DKK</b>	<b>Field no.</b>
If you stated on your tax return that you wish to be taxed according to the business taxation scheme, you must enter the following information: Return on capital	480		415
Taxation of income according to the business taxation (accumulated profits for the year with addition of business tax)	481		291
Interest correction	482		292
* (special arrangement which includes the possibility of deferring tax payments on income scheme retained within your business against payment of provisional tax at the business tax rate).			
<b>CFC income</b>	<b>Box</b>	<b>Amounts in DKK</b>	<b>Field no.</b>
CFC income	484		561
Underlying foreign corporation tax eligible for tax relief	486		591
<b>Asset information</b>	<b>Box</b>	<b>Amounts in DKK</b>	<b>Field no.</b>
Market value of shares held in a custody account in a non-Danish bank, and non-Danish investment units.	490		671
Capital asset value of real property abroad.	491		672
Deposits in non-Danish banks etc. The market value of bonds and of mortgage deeds held in a custody account in a non-Danish bank.	492		673
Debt to non-Danish mortgage credit institutions, third-mortgage credit institutions ( <i>reallånefonde</i> ), pension funds, insurance and financing companies and in connection with charge card schemes, mortgage deeds held in a custody account in a non-Danish bank, and student loans abroad	493		674
<b>Supplementary information</b>	<b>Box</b>	<b>Amounts in DKK</b>	<b>Field no.</b>
Non-Danish income tax paid eligible for tax relief.	498		589
Permanent business establishment in: _____	499		
If the accounts of the non-Danish business are included in the accounts of a Danish business, state the Danish CVR no. (central business registration no.)/SE no. (VAT registration no.) of the Danish business. The amounts stated on this tax return should only relate to the non-Danish part of the business.			
CVR no./SE no. _____			

Date

Signature

## Guidance

### **This tax return is for taxpayers who have non-Danish business income**

In order for the Danish Tax Agency to calculate the tax relief, you must specify your non-Danish business income. You must complete one tax return form for each business.

Business profits from the foreign firm should not be included on the tax return for your Danish business. Information regarding non-Danish business profits is to be provided on this tax return form.

### **Remember the deadline of 1 July 2025**

You must submit your completed tax return online through E-tax (the Danish Tax Agency's online self-service system - TastSelv) or submit it to a tax centre by 1 July 2025. If you submit your tax return online through E-tax, it is not necessary to submit the paper tax return and in most cases you will be able to print your tax assessment notice straightaway. If you send the tax return by post, you cannot expect to receive your tax assessment notice until after 1 September 2025.

If your tax return is received after 1 July 2025, you will be charged a penalty of DKK 400 for each day by which the deadline is missed, but not more than DKK 10,000 in total. If your taxable income does not exceed DKK 588,900, the penalty will be DKK 200 for each day by which the deadline is missed, but not more than DKK 5,000 in total.

Please note that the deadline for submitting the tax return may be extended only in special circumstances. This requires that you send in an application to a tax centre before 1 July 2025, giving the reasons why you would like to have the deadline extended.

### **Business profit/loss**

Profit/loss from your non-Danish businesses before deduction of net interest and fees for trade union membership. Losses must be entered with a minus sign.

If the requirements for deduction for a co-working spouse have been fulfilled, the non-Danish business profit should be declared after making the deduction for your co-working spouse.

### **Net interest income**

Here you must state your business interest income less interest expenses. Net interest expenses must be entered with a minus sign.

Capital gains and losses, which must be included in the business profit under the Danish Business Income Tax Act, must also be entered here.

### **Business tax scheme etc.**

Self-employed can choose to have their business profits taxed according to the rules of the Danish Personal Income Tax Act, or according to the rules of the business taxation scheme, or according to the rules of the return on capital taxation scheme as described in the Danish Business Income Tax Act.

You must complete the boxes regarding business profit/loss, net interest, and membership fees for employers' associations, regardless of whether or not your profits are taxed according to the business taxation scheme or the return on capital taxation scheme. If you wish to be taxed according to the rules of the business taxation scheme, you must enter information about your return on capital, income for taxation according to the rules of the business taxation scheme, and interest correction. If you wish to be taxed according to the rules of the return on capital taxation scheme, you must enter information about your return on capital and income for taxation according to the rules on counterbalancing cyclical trends (transfer to reserves).

### **CFC income**

If you control a non-Danish low-tax financial company etc., you must in some cases declare CFC (controlled non-Danish company) income as laid down in section 16H of the Danish Tax Assessment Act. The CFC tax rate is 22%, and this amount is reduced by the corporation tax for which you are eligible for tax relief and which you paid in the country where the non-Danish low-tax financial company is registered for tax purposes.

### **Asset information**

The assets and liabilities mentioned under 'Asset information' and which relate to the non-Danish company must be specified in the boxes indicated.

### **Further information**

You can find further information at [www.skat.dk](http://www.skat.dk).