

Skattestyrelsen
 Nykøbingvej 76
 Bygning 45
 4990 Sakskøbing
 Denmark

Notification of taxable gifts in accordance with the Danish Act on Tax on the Estates of Deceased Persons and Gifts (Lov om afgift af dødsboer og gaver)

1. Donor and recipient	Donor	Recipient
Surname		
First name(s)		
Address		
Postal code and town		
CPR number (civil reg. no).		
Phone number		
2. Relation-ship	The recipient is the donor's:	
3. Documents	Have any documents relating to the gift(s) been prepared?	
	<input type="checkbox"/> <input type="checkbox"/> No <input type="checkbox"/> <input type="checkbox"/> Yes, copies of the documents are enclosed (e.g. deed of gift, instrument of debt, registered deed of transfer, instrument of transfer, regulations, calculations, etc.), preferably without staples as the Danish Tax Agency scans all incoming mail.	
4. Date of donation	In what calendar year was/were the gift(s) donated? (dd.mm.yyyy)	
5. Previous gifts	Has the recipient received gifts from the donor previously in the calendar year?	
	<input type="checkbox"/> <input type="checkbox"/> No <input type="checkbox"/> <input type="checkbox"/> Yes	
6. Comments	Any other information, including the names and addresses of the parties' representative, if any. Information about the progress of the case, requests for more material and the Danish Tax Agency's decision on the matter will be sent to the representative.	

Total value of gift(s) (state the market value at the time of donation)

7. Type and size of gift	Date of donation	DKK
1	Cash	
2	Cancellation or repayment of debt	
3	Securities (enclose breakdown)	
4	Movable property	DKK
	a. Machinery, tools and equipment	
	b. Livestock (enclose breakdown)	
	c. Inventory	
	d.	
5	Real property, land registry number (enclose instrument of transfer)	
6	Other (enclose breakdown)	
	Total	
7	Less any consideration provided by the recipient to the donor, including debt assumption (enclose breakdown)	-
	Gift amount (transfer to calculation of gift tax below)	
8. Calculation of gift tax	Gift amount (from box 7)	
	Tax-exempt minimum amount	-
	Liabilities, if any (enclose breakdown)	-
	Taxable amount	
	Gift tax thereon	DKK
	- any land registration fee (no fixed fee – enclose documentation)	
	The gift tax must be paid to the Danish Tax Agency at the time of submitting this notification	Total
9. Signature	Donor date and signature	Recipient date and signature

When do you submit the notification of taxable gifts and when do you pay the gift tax – and how?

Please note! This form is only for notification of taxable gifts to persons mentioned in section 22 of the Danish Estate Duty and Inheritance Tax Act (*Boafgiftsloven*).

You may only donate a gift from your own share of community property.

You should only submit the notification if you, within one calendar year, have received gifts from the same donor that in total exceed the tax-exempt minimum amount, which you can see [here](#) under the ‘Gifts’ tab. The notification must be signed by both the donor and the recipient, and you are both responsible for ensuring that the gift is reported.

The deadline for submitting a notification of taxable gift and paying gift tax is 1 May in the year after the gift was donated. The gift tax should be paid and received by the Danish Tax Agency on the same day as the gift notification was submitted. If you are late in paying the gift tax or submitting the notification, you will be charged interest. The interest will be charged separately by the Tax Agency.

Please note! If either the donor or the recipient dies after the gift has been donated, the deadline is generally eight weeks after the donor or recipient has passed away.

The recipient is responsible for paying the gift tax. If the recipient does not pay the gift tax, the donor is jointly and severally liable.

If you are responsible for paying the gift tax, it is easiest to pay it via online banking. Please use a giro transfer form with payment form type +73 and creditor number 8140 6731. Use the message field to state that the payment is for gift tax and enter the CPR nos. (civil reg. nos.) of the persons donating and receiving the gift. You may also choose to pay the gift tax at your bank to creditor no. 8140 6731. This payment should also include a message that the payment is for gift tax and the CPR nos. (civil reg. nos.) of the persons donating and receiving the gift should be stated.

Please note! If you are paying the gift tax from outside Denmark, please pay it to:

Danske Bank
Account holder: Skatteforvaltningen
IBAN: DK72 0216 4069 0628 81
BIC/SWIFT code: DABADKKK

The payment should include a message that the payment is for gift tax and the CPR nos. (civil reg. nos.) of the persons donating and receiving the gift should be stated.

We usually process gift tax cases within 6 months. If we need any further documentation, we will contact you or your representative. We may change our valuation within 6 months after having received the gift notification. Once we have finished processing your case, you will receive a letter of approval or a decision from us.

Deduction for registration fees

You may be entitled to a deduction for all or part of variable registration fees. The rules on this are laid down in section 29(2) of the Estate Duty and Inheritance Tax Act.

Deferred payment of gift tax

In case of transfers made after 1 January 2020 onwards, you may defer payment or have a payment arrangement for the part of the gift tax that relates to transfer of shares and commercial business with succession for tax purposes. Instalments may be made over a 30-year period and must be made in instalments of the same size each year. Interest will accrue on the amount that has been deferred.