

Rental of real property

2024

Break down of income from rental property *(see guidance on the back)*

Owners of properties subject to section 14 G of the Danish Tax Assessment Act (Ligningsloven).
As set out in Chapter 3 of Executive Order no. 1044 of 8 November 2012 on certain rules of assessment, etc.

Name	CPR no. (civil registration no.)	
Property location	No. of tenancies	BFE no.

Income Amount

Interest on amounts tied up according to the Danish Housing Regulation Act (Boligreguleringsloven) of 14 February 1967 in the Landowners' Investment Fund (Grundejernes Investeringsfond) (called 'normaliseringsforhøjelser' in Danish) are not included in this form, but in your tax return.

Gross rental income	
Rental value of own residence apartment (corresponding to rental value, see guidance)	
Rental value of own business premises (corresponding to rental value)	
Value of free residence for salaried employees or others	
÷ Sales according to section 63 a of the Danish Rent Act (Lejeloven) and section 18 b of the Danish Housing Regulation Act (Boligreguleringsloven)	
+ Excess amount according to section 14 G(5) of the Danish Tax Assessment Act (Ligningsloven)	

A Income	Total
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Expenses Amount

Property tax	
Taxes (including taxes on water, road and sewage)	
Garbage collection and chimney sweeping	
Fire and other insurance premiums	
Salary (including the value of free residence) for the caretaker	
Salary (including the value of free residence) for other property maintenance assistance	

Maintenance expenses. State the type of expenses:

Amounts set off according to section 22 a of the Housing Regulation Act

Payment from account according to section 22 b of the Housing Regulation Act or section 63 e of the Rent Act

÷ Improvement expenses charged to the account in which the money is tied up according to section 19 of the Housing Regulation Act or Section 63 a(3) of the Rent Act

Positive amounts are deducted from the maintenance expenses	Total
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See form about the Landowners' Investment Fund, see section 14 G(6) of the Tax Assessment Act	Total
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B Expenses	Total
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Total income ÷ total expenses (A ÷ B)	A ÷ B
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The result should be stated in box 111 or 112 of the tax return

Guidance

Please use this form when you have income from rental property, all year rental of real property, including one-family or two-family houses (including holiday homes), owneroccupied apartments and farmhouses. Moreover, rental income from the part of a one-family or two-family house which has primarily been used for business purposes should be stated in this form. If you have rental income from the renting out of an all-year residence for part of the year and rental income from a holiday home or a room, you should not use this form. Instead, please complete box 37 in your tax return.

Multi-year rentals of a one-family or two-family house etc. can be considered business purposes even in the first year. If this is the case, please include income and expenses for the rental period in this form. A proportionate part of the property value tax for the rental period is deducted from the property value tax.

Own residence

If the owner of rental property lives in an apartment in the property, he should include the applicable rental value of the apartment in his income statement, see section 4(1)(b) of the Danish Central Government Tax Act (*Statsskatteloven*). The rules on deduction of the Danish Property Value Tax Act (*Ejendomsværdiskatteloven*) are

hereafter no longer relevant. When assessing the rental value of own property according to the rules of the Central Government Tax Act applicable to 2008, the owner may choose to apply the rental value of 2001 or the rental value of the relevant income year if it is less than that applicable to 2001. However, please apply the rental value in the year of moving in instead of the 2001 rental value if the taxable person has taken over an apartment in his own property by 1 January or later. In case of conversions, extensions or new constructions to such an extent that it justifies an increase in rent for the person living in the apartment, such increase should be added to the rental value. Limitation rules are stated in section 15 A(2) of the Danish Tax Assessment Act (*Ligningsloven*).

If the owner lives in a residential apartment as mentioned in section 4(1) paras (6)-(8) of the Property Value Tax Act, the deductible property expenses are reduced proportionately. The non-deductible part is calculated as the total of the value of the apartment(s) in which the owner lives which are included in section 4(1) paras (6)-(8) of the Property Value Tax Act. The deductible property expenses are then divided by the non-deductible amount plus the value of the remaining part of the remaining part of the property.