

## Pension holder – Information on the tax-free part of disbursements from a tax-privileged pension plan

You must complete the form if you disagree with the basis for withholding A tax on the amounts disbursed from your pension plan. You must complete one form for each plan which the query concerns (cf. Section 20(4) and Section 32(1) of the Danish Pension Tax Act (*Pensionsbeskatningsloven*)).

### Pension holder

a) Name

Civil registration no. (CPR)

Address

Telephone

Postcode and town/city

Country

b) Residential address at the time of disbursement

Address

Postcode and town/city

Country

**c) Information** I have not been entitled to tax exemptions or deductions for contributions made in the following years (documentation enclosed):

Year

Contribution

Country of residence at the time of payment

Name and address of pension provider:

d) Name

Danish CVR no./SE no.

Address

Postcode and town/city

Country

e) Foreign pension with the following scheme number:

f) Pension plan with a Danish pension provider with the following account/policy number:

**g) To be filled in by the pension provider:**

<input type="checkbox"/> Capital pension	<input type="checkbox"/> Instalment pension	<input type="checkbox"/> Temporary annuity pension	<input type="checkbox"/> Lifetime annuity pension
Value of the plan before the first disbursement:		DKK	
Monthly disbursement		DKK	
Date of first disbursement			
Length of the disbursement period for the disbursement of instalment pension:			
Estimated average remaining life expectancy in connection with regular disbursements <b>or</b>			
Calculated tax on the termination of the plan		DKK	
Date		h) Signature Pension holder	

## Guide to completing form 07.061 EN

You must complete the form if you disagree with the basis for withholding A tax on the amounts disbursed from your pension plan. You must complete one form for each plan which the query concerns.

### How to complete the form

- State your name and address.
- State your residential address at the time of disbursement if this is not the same as the address stated above.
- State in which years you have not been entitled to tax exemptions or deductions for contributions to your pension plan. You must also state the amount of the contributions which the query concerns. Furthermore, you must state the country you lived in when you were making contributions to the plan. You must enclose documentation of your contributions and a statement from the tax authorities documenting that you have not been entitled to tax exemptions or deductions for the contributions.
- State the name, address and CVR no./SE no. of the bank with which the plan has been taken out.
- State the scheme number, if the plan is an approved foreign pension plan. When the pension scheme was registered in Denmark, it got a scheme number. The scheme number follows from the certificate of approval.
- State the account/policy number if the plan is a pension plan with a Danish pension provider.

g) The pension provider fills in information on:

- Pension plan type
- All contributions to the plan
- Total increase less tax paid and payable on yields from pension assets (PAL tax)
- Total value of the plan at the time of disbursement
- Value of the monthly disbursement and the date of the first disbursement
- Length of the disbursement period for the disbursement of instalment pension or the estimated average remaining life expectancy in connection with regular and lifelong disbursements
- Calculated tax on the plan if the plan is terminated.

h) By signing the form, you request a change in the basis for withholding either

- A tax in connection with the disbursement of your pension plan
- Tax in connection with the termination of your pension plan.

The form and documentation should be sent to:

**Skattestyrelsen**  
Nykøbingvej 76  
Bygning 45  
4990 Sakskøbing  
Denmark

On the basis of the information provided in the form, the Danish Tax Agency will calculate the tax-free amount of the disbursement and inform your pension provider of the amount.

**Example of calculation of capital pension:**

Contributions without deduction	3 years at DKK 50,000	DKK	150,000
Value at the time of disbursement		DKK	1,500,000
For payment of tax penalties	DKK 1,500,000÷150,000	DKK	1,350,000
40% tax		DKK	540,000

**Example of calculation of an annuity pension or a temporary life annuity pension:**

Contributions without deduction	4 years at DKK 50,000	DKK	200,000
Value at the time of disbursement		DKK	1,600,000
Disbursement period	10 years		
Annual disbursement	DKK 1,600,000/10	DKK	160,000
Taxable part	DKK 160,000/1,600,000*(1,600,000÷200,000)	DKK	140,000
Tax-free part	DKK 200,000/10	DKK	20,000

Any additional increase will be taxable, and A tax will be calculated thereon.

**Example of calculation of a pension scheme providing a regular income:**

Contributions without deduction	3 years at DKK 50,000	DKK	150,000
Value at the time of disbursement		DKK	1,500,000
Estimated average remaining life expectancy	15 years		
Annual disbursement	DKK 1,500,000/15	DKK	100,000
Taxable part	DKK 100,000/1,500,000*(1,500,000÷150,000)	DKK	90,000
Tax-free part	DKK 150,000/15	DKK	10,000

After the 16th year of disbursement, the annual disbursement of DKK 100,000 is taxable.