

Tax registration number

- 1 Do you apply for a tax registration number?
If yes, complete form 01.012 Appendix – application for Danish personal tax number. ([Find the form here](#)) Yes No
- If you begin working from your home country for a Danish employer, then you are not tax liable to Denmark. Registration with The Danish Tax Authority and subsequent tax liability will only occur when you either physically move to Denmark and take up residence here, or where you begin commuting between your home country and Denmark.
- If your intention is to move to Denmark and establish residency, then you must not apply for a tax number. Instead, you are to refer to your local municipality's "borgerservice" (citizen service). Borgerservice will then issue with a CPR number in addition to a CPR card, which provides access to the healthcare system.
- However, if the intention is to maintain your residence in your home country and commute to Denmark in order to undertake your employment, then you must apply for a "skattepersonnummer" (tax number).

Employment agreement

When will the employment commence?

When will the employment terminate?

Employment in a position without a time limit

Is the employment a new employment?

Yes No

Is the employment an extension of an ongoing employment?

Yes No

Social security abroad

- 2 Any expenses for mandatory, non-Danish social contributions that are deductible when calculating gross tax according to section 48 F(3) of the Danish Withholding Tax Act (*Kildeskatteloven*) should be entered by the employee in box 459 of his/her tax assessment notice.

Rate of taxation and period

Income chosen to be taxed according to section 48E-F of the Withholding Tax Act will be taxed at 27 % for a period of maximum 84 months. The 84 months may be split in several periods.

The employer and the employee wish to make use of taxation according to section 48E-F of the Withholding Tax Act.

Please note

We can check whether employees who are citizens of a country outside the Nordic region, the EU/EEA or Switzerland have a residence and work permit.

Please note that the below requirements for taxation according to the rules for researchers and highly-paid employees of the Withholding Tax Act must be met at all times during employment. This means that the employee:

- becomes subject to full or limited tax liability in Denmark when employment begins,
- works for a Danish employer,
- was not subject to full or limited tax liability in Denmark on earned income, directors' fees, pensions, commercial enterprise or subject to tax in Denmark according to the hiring-out of labour rules within the 10 years prior to employment,
- is employed in a position approved according to the rules for researchers.

Instruction for each item

- 1 If you move to Denmark from another country and take up residence or start on a permanent stay in Denmark you must have a civil registration number (CPR number) if:
 - you come to Denmark from another Nordic Country or you are a citizen from an EU/EEA country or Switzerland and you expect your stay in Denmark to exceed 6 months
 - if you otherwise have moved to Denmark and you expect your stay in Denmark to exceed 3 months.

To apply for a CPR number, you must contact the Citizen Service Centre in your municipality.

If the conditions to get a CPR number is not fulfilled, you must have a tax registration number.

If you must have a tax registration number, you have to fill in form 01.012 Supplement - application for Danish personal tax number.

- 2 Contributions to foreign mandatory social security can, if special conditions are fulfilled, be deducted when calculating tax on the salary income.

The conditions to be fulfilled are:

The contributions have to be paid by the employee or paid by the employer and deducted from the salary after calculation of labour market contributions, and the employee must be fully liable to taxation in Denmark and a resident in Denmark according to an double taxation agreement between Denmark and another country, and covered by social security legislation abroad according to EC regulations applicable to posted workers and selfemployed and their family members moving within the EC countries.