

Application for reimbursement of expert opinion costs in tax and duty cases (See Guidance)

You must fill in this form if you want to have your expert opinion costs covered. This requires that you are involved, or your business, association or institution is involved, in a case with a tax authority.

You are only to use the form if the reimbursement beneficiary is a natural person with business activities or a legal entity with a CVR number that is exempt from registration for Digital Post.

Among other information, you will need:

- The applicant's address details and CVR number or CPR number.
- The expert assistance provider's address details and CVR number.
- The decision made by an instance in the tax case.
- The first submitted appeal.
- A specification of the costs for which reimbursement is applied for.
- Invoices for the costs for which you are applying for reimbursement.
- Documentation of the agreed fee excluding expert opinion costs.
- Any other documentation (see the Guidance section).

Please be aware of the following:

If you have several ongoing appeals, you must fill in one form per appeal.

- However, an application may include several invoices if they concern the same appeal.
- If your appeal has been heard by several instances, you must fill in one form per instance.
- If several parties have provided assistance, you must fill in one form per assistance provider.
- Once you have filled in the form, it must be signed by both the applicant and the assistance provider.

- Both the applicant and the assistance provider confirm by their signatures under criminal liability that the information provided is correct.

Processing of personal data

The Danish Tax Agency is part of the Danish Customs and Tax Administration. The Danish Customs and Tax Administration (*Skatteforvaltningen*) is the data controller for the processing of personal data.

We process the data necessary for the performance of our tasks carried out in the exercise of the official authority vested in us. In relation to this data collection, our purpose is to assess whether there is a right to reimbursement of costs for expert assistance in connection with a tax or duty case.

You can read more about how we process personal data etc. in the Guidance section on the last pages.

Applicant (the reimbursement beneficiary)

Applicant's name Civil registration (CPR) no. CVR no.

Applicant's address

The applicant is:

<input type="checkbox"/> Individual (also to be used in connection with personal bankruptcy)	<input type="checkbox"/> Individual with personally owned business	<input type="checkbox"/> Company/partnership/association/institution etc.
<input type="checkbox"/> Estate of a deceased person	<input type="checkbox"/> Estate in bankruptcy	

Which type of party is the applicant in the appeal?

<input type="checkbox"/> Direct party	<input type="checkbox"/> Equally ranked party	<input type="checkbox"/> Party involved in the case
---------------------------------------	---	---

Conditions pertaining to main shareholder

If the applicant is the main shareholder/company, and applications are also submitted from the company/main shareholder regarding the same matter, this must be entered in the field next to the question.

Is the applicant the main shareholder in one or more companies? Yes No Civil registration (CPR) no. CVR no.

Has an application been submitted or will an application be submitted by the **company(ies)** regarding the same matter? Yes No

Has an application been submitted or will an application be submitted by the **main shareholders** regarding the same matter? Yes No

Assistance provider Please note: *) Please elaborate in the "position" field on how the assistance provider is equated with the others	The assistance provider is a:	<input type="checkbox"/> <input type="checkbox"/> Lawyer	<input type="checkbox"/> <input type="checkbox"/> State-authorized or registered public accountant	<input type="checkbox"/> <input type="checkbox"/> Member of Foreningen Danske Revisorer	
		<input type="checkbox"/> <input type="checkbox"/> Business administration consultant	<input type="checkbox"/> <input type="checkbox"/> Individual who can be equated with the above *)		
	Name	Address		Position CVR no.	
<hr/>					
Application	Has cost reimbursement previously been disbursed for the same instance?	<input type="checkbox"/> <input type="checkbox"/> Yes	<input type="checkbox"/> <input type="checkbox"/> No		
	Do you want to submit multiple applications for the same instance?	<input type="checkbox"/> <input type="checkbox"/> Yes	<input type="checkbox"/> <input type="checkbox"/> No		
	Are you applying for adjustment of disbursement on account or for subsequent adjustment of cost reimbursement for previous instances?	<input type="checkbox"/> <input type="checkbox"/> Yes	<input type="checkbox"/> <input type="checkbox"/> No		
<hr/>					
Information about the applicant's VAT situation	Is the applicant a business registered for VAT?	<input type="checkbox"/> <input type="checkbox"/> Yes	<input type="checkbox"/> <input type="checkbox"/> No		
	Does the applicant have a VAT deduction for the invoice applied for under the rules of the Danish VAT Act (<i>Momsloven</i>)?	<input type="checkbox"/> <input type="checkbox"/> Full	<input type="checkbox"/> <input type="checkbox"/> Partial	<input type="checkbox"/> <input type="checkbox"/> None	
	<i>Please attach a specification of VAT deduction percentage for right to partial VAT deduction</i>				
<hr/>					
The costs concern	<input type="checkbox"/> <input type="checkbox"/> The Danish Tax Appeals Agency (<i>Skatteankestyrelsen</i>)	For how many hours are you applying for cost reimbursement?		_____ hours	
	<input type="checkbox"/> <input type="checkbox"/> Tax Appeals Board	The percentage applied for is		<input type="checkbox"/> <input type="checkbox"/> 50% or <input type="checkbox"/> <input type="checkbox"/> 100% of an amount of _____ DK kr.	
	<input type="checkbox"/> <input type="checkbox"/> The Danish National Tax Tribunal (<i>Landsskatteretten</i>)	Enter the appeals body's reference number	Enter the assistance provider's reference number		
	<input type="checkbox"/> <input type="checkbox"/> The Danish Tax Assessment Council (<i>Skatterådet</i>)	_____	_____		
	<input type="checkbox"/> <input type="checkbox"/> The District Court/City Court	Has advance approval of 100% reimbursement of expert opinion costs been granted?	If yes, remember to enclose your approval.		
	<input type="checkbox"/> <input type="checkbox"/> The High Court	<input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> No	_____		
	<input type="checkbox"/> <input type="checkbox"/> The Supreme Court	Does the application contain costs for the expert?	If yes, remember to enclose the court's approval of the expert's invoice		
	<input type="checkbox"/> <input type="checkbox"/> The European Court of Justice	<input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> No	_____		
	<input type="checkbox"/> <input type="checkbox"/> EU tax dispute resolution system	Attach the invoices for which cost reimbursement is applied for			
	<hr/>				
Information about the appeal <i>When answering yes to the questions, remember to attach documentation, for example the decision, commitment, appeal, advisory opinion, notice of referral etc.</i>	Is the case being reviewed by the Customs and Tax Administration?	<input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> No	Has the appeals body or court made a decision or delivered a judgment?	<input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> No	
	Has the case been appealed against or brought at the initiative of the Danish Ministry of Taxation (<i>Skatteministeriet</i>)?	<input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> No	Is the appeal a test case or is the appeal one of several similar appeals involving the same assistance provider?	<input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> No	
	Has the court approved your request for an expert opinion?	<input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> No	Has the court made a decision on preliminary or final allocation of the expert opinion costs?	<input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> No	
	If yes, remember to attach the court's approval of your request for an expert opinion.		If yes, remember to attach the preliminary or final allocation.		
<hr/>					
Assignment	Has the claim for cost reimbursement been assigned to the assistance provider?	<input type="checkbox"/> <input type="checkbox"/> Yes	<input type="checkbox"/> <input type="checkbox"/> No		
	Has the claim for adjustment of disbursement on account and/or subsequent adjustment been assigned to the assistance provider?	<input type="checkbox"/> <input type="checkbox"/> Yes	<input type="checkbox"/> <input type="checkbox"/> No		
	If yes, the cost reimbursement amount will be paid to the stated assistance provider.				

How is the fee calculated?

Has a written fee agreement been concluded?	<input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> No	If yes, attach the fee agreement
If no written fee agreement has been concluded, you must describe the contents of the oral agreement.		State the hourly rate(s) on which the agreement is based. _____
Is the fee calculated according to hours used?	<input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> No	If yes, enter the hourly rate _____
Are other terms included in the fee agreement?	<input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> No	If yes, enter which agreements _____
Has a maximum amount been agreed?	<input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> No	If yes, enter the amount _____
Has an agreement been concluded with other parties on full or partial payment of the fee?	<input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> No	If yes, attach documentation _____
Has a success fee been agreed?	<input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> No	If yes, enter amount _____
Has the agreement on provision of assistance been concluded with anyone other than the applicant?	<input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> No	If yes, attach documentation _____
Have other terms of payment been agreed than those specified in the invoice? <i>Attach any further description and documentation of the fee agreement</i>	<input type="checkbox"/> <input type="checkbox"/> Yes <input type="checkbox"/> <input type="checkbox"/> No	Any elaborating description _____ _____

Applicant's signature

Remember to enter the date and signature in the field.
 The signature confirms that you have received the assistance for which you have applied for cost reimbursement.

Date Applicant's signature

_____

Assistance provider's certification

This is to certify the correctness of the above information and that the costs for which reimbursement is applied for are reimbursable.

Date Assistance provider's signature

_____

Disbursement

The disbursed amount is taxable if, together with other subsidies, it exceeds the total costs.

Bank details

When transferring the reimbursement amount to a foreign bank, please enter the following information:

Name of bank: _____

Bank address: _____

IBAN code: _____

SWIFT/BIC code: _____

We hereby confirm that the above information is correct. The signature and date must be filled in by the applicant and the assistance provider.

Date Applicant's signature Date Assistance provider's signature

_____

Send the form to: juraomkostningsgodtg@sktst.dk (via secure email) or by regular mail to:
Skattestyrelsen, Nykøbingvej 76, Bygning 4, 4990 Sakskøbing, Denmark

General comments:

This form must be used to apply for cost reimbursement. For costs for an expert opinion, use the form – 08.008 Cost Reimbursement.

Costs for expert assistance in tax and duty cases are reimbursed according to the rules in Chapter 19 of the Danish Tax Administration Act (*Skatteforvaltningsloven*) and Consolidation Act no. 835 of 3 June 2022, as amended, as well as Danish Executive Order no. 2051 of 11 November 2021 on information about costs for expert assistance etc. in connection with reimbursement according to Chapter 19 of the Tax Administration Act (*Bekendtgørelse om oplysninger om udgifter til sagkyndig bistand mv. ved godtgørelse efter skatteforvaltningslovens kapitel 19*).

You are only to use this form if the reimbursement beneficiary or assistance provider is a natural person who is exempt from registration for Public Digital Post, see Danish Executive Order no. 2017 of 29 October 2021 on administration of Digital Post from public senders (*Bekendtgørelse om forvaltning af Digital Post fra offentlige afsendere*).

Executive Order no. 2051 of 11 November 2021 on information about costs for expert assistance etc. in connection with reimbursement according to Chapter 19 of the Tax Administration Act specifies the information that must be enclosed with a cost reimbursement application.

Remember to submit all relevant documentation according to the questions answered in the form.

If you have several ongoing appeals, you must fill in one form per appeal.

However, an application may include several invoices if they belong to the same appeal.

If your appeal has been heard by several appeals bodies, you must fill in one form per instance.

If several parties have provided assistance, you must fill in one form per assistance provider.

Find more information in our Danish-language legal guide at skat.dk.

You can obtain reimbursement in the following cases:

As a general rule, we grant reimbursement for costs for expert assistance, etc. in connection with:

- appeals to the Tax Appeals Agency, the Tax Appeals Board, the National Tax Tribunal
- requests for review of a previous decision by the Tax Appeals Agency, the Tax Appeals Board or the National Tax Tribunal;
- a case concerning taxes heard by the European Court of Justice to which the reimbursement beneficiary is a party;
- remission, in certain cases;
- subsequent work, subject to certain conditions;
- judicial review, in certain cases.

The case must concern a dispute between a tax authority and a natural or legal person. Taxable companies and foundations can again obtain cost reimbursement for costs for expert assistance etc. where the assistance has been provided on or after 1 January 2017.

You cannot obtain reimbursement in the following cases:

As a general rule, we do not grant cost reimbursement if the appeal concerns real property, and the case is brought before the courts according to the rule on a direct court hearing.

Cost reimbursement cannot be obtained in connection with an appeal against a decision on cost reimbursement.

Nor can cost reimbursement be obtained in connection with an appeal against decisions according to the Danish Act on Collection of Debt to Public Authorities (*Lov om inddrivelse af gæld til det offentlige*).

A few other case types are exempt from the cost reimbursement scheme.

In addition, reimbursement cannot be granted for, for example, the preparation of information forms or general advice on tax issues.

What must be attached to the application:

For expert opinions, the following must be attached:

- Any advance approval of full reimbursement of expert opinion costs, see section 52(4) of the Danish Tax Administration Act (*Skatteforvaltningsloven*).
- The court's approval of your request for an expert opinion, see, however, subsection (2).
- Invoice issued by the expert.
- The court's approval of the invoice issued by the expert.
- The court's decision on the preliminary allocation of the expert opinion costs.
- Any final decision by the court on the allocation of the expert opinion costs.
- A decision according to section 52(5) of the Tax Administration Act on full reimbursement of expert opinion costs.

For concluded appeals, the following must be attached:

- the fee agreement between the reimbursement beneficiary and the expert assistance provider (text in the fee agreement which cannot be disclosed to the Danish Customs and Tax Administration (*Skatteforvaltningen*) due to the expert's duty of confidentiality may be omitted);
- a copy of the decision made by the appeals body in question;
- the opinion from the administrative instance on the degree of success in the claim;
- the bill(s) for which reimbursement is applied for, with a brief description of the work performed and information on the number of hours per instance;
- a writ of summons with the decision that has been appealed to the courts;
- the first appeal submitted to the Danish Tax Appeals Agency (*Skatteankestyrelsen*) with the decision that has been appealed against, unless the material has previously been sent in connection with a cost reimbursement application.

In connection with an application for reimbursement on account, the following must be attached:

- the fee agreement between the reimbursement beneficiary and the expert assistance provider (text in the fee agreement which cannot be disclosed to the Customs and Tax Administration due to the expert's duty of confidentiality may be omitted);
- the bill(s) for which reimbursement is applied for, with a brief description of the work performed and information on the number of hours per instance;
- the first appeal submitted to the Tax Appeals Agency with the decision that has been appealed against, unless the material has previously been submitted in connection with a cost reimbursement application;
- any notifications of referral from the Tax Appeals Agency to the appellant;
- any writ of summons with the decision that has been brought before the courts;
- any request for review;
- any notification of the authority's continuation of the case;
- any request to the Customs and Tax Administration for assistance with elimination of double taxation;
- any appeal writ of summons.

How much can you be reimbursed?

In cases in which the reimbursement beneficiary has been fully or largely successful with the claim brought, 100% cost reimbursement will be granted.

If, on the other hand, the reimbursement beneficiary has not been successful or has only been successful to a lesser extent with the claim brought, 50% cost reimbursement will be granted. In cases that have not been concluded, 50% cost reimbursement is granted on account, subject to any repayment.

For use in the processing of the application for cost reimbursement, the administrative authority responsible for making a decision in the cost reimbursement case will provide an opinion on the degree of success with the claim. The opinion is only directional and must be attached to the application.

100% cost reimbursement is also granted for costs for expert assistance in connection with a case that has been brought/appealed at the initiative of the Ministry of Taxation. 100% cost reimbursement is only granted for cost items relating to the complaint issues in the case that the authority has brought/appealed and only at the instance before which the authority has brought/appealed the case.

For what costs are you entitled to reimbursement?

We grant reimbursement for costs for which the applicant is liable, such as bills payable on account. Reimbursement is granted regardless of whether the appeal or legal action results in an order or a judgment.

In addition to the fee(s) to the expert(s), reimbursement is granted for the following costs:

- court fees;
- costs for expert opinion
- costs incurred for expert reports – legal costs imposed by the courts.

The assistance provider's travel expenses may be included in the amount for which reimbursement is granted.

Costs incurred for preparation of the actual request for deferral in connection with an appeal may be included in the cost reimbursement amount.

The costs are reduced by awarded legal costs, public legal aid and VAT, which is deductible as input VAT.

If the case involves costs that are not covered by the cost reimbursement scheme, the costs of the case must be broken down.

No reimbursement is granted for fines for contempt of court.

No reimbursement is granted for the appeal fee.

Expert assistance

To obtain reimbursement of costs for expert assistance, the assistance must have been provided by a lawyer, a state-authorized or registered public accountant, a business management, financial or tax consultant in agricultural areas, a member of Foreningen Danske Revisorer or by a person who can be equated with this.

Application for disbursement must be sent to us

An application for cost reimbursement must be submitted to the Danish Tax Agency (*Skattestyrelsen*).

The Tax Agency can obtain additional information for use in the application, for example the assistance provider's accounting records and other documents.

The Tax Agency makes a decision in the case concerning cost reimbursement, for example an assessment of the degree of success with the claim. The Tax Agency will make an assessment of whether the fee in the case is reasonable and may disburse the reimbursement subject to any repayment.

In cost reimbursement applications submitted on or after 1 January 2017, the Tax Agency may wholly or partially refrain from disbursing cost reimbursement in the event of manifestly unreasonable claims for fees in cases on account and concluded cases.

The reimbursement beneficiary's claim for cost reimbursement cannot be sold, pledged or assigned in any other way. However, the claim can be assigned, including pledged, to the expert assistance provider. If the claim has been assigned to the expert assistance

provider, the reimbursement is disbursed to the assistance provider. The claim cannot be made the subject-matter of legal action or set-off against the reimbursement beneficiary. If the claim for cost reimbursement has been assigned to the assistance provider, the claim is not protected against legal action.

Please note that the period of limitation for the claim for cost reimbursement is three years after the appeal has been finally concluded and the deadline for hearing the case at the next instance has expired.

The reimbursement is paid into the reimbursement beneficiary's or expert's NemKonto, or another specified account.

Any claim for repayment of cost reimbursement will be brought against the person to whom the reimbursement has been disbursed.

The disbursed amount is not taxable.

Costs incurred in connection with the tax case are not deductible.

Please note that we can demand that amounts be repaid in full or in part if it turns out that we have disbursed too high an amount, see section 52 A of the Tax Administration Act.

Subsidy:

All persons, including foundations and special interest groups, can grant a subsidy to cover the costs associated with an appeal.

The subsidy does not reduce the costs eligible for reimbursement. The subsidy received may be taxable.

Anyone who grants a subsidy is obliged to notify the Tax Agency thereof.

Annual report:

The Minister for Taxation must annually report to the Danish Parliament (*Folketinget*) on the cost development in cases in which cost reimbursement can be granted according to section 59 of the Tax Administration Act.

Information about your case and information about assistance providers which are included in the case will be processed by the Tax Agency. The information is included in the statistics for use in the annual report.

Reservations and set-off

The reimbursement beneficiary and assistance provider certify under criminal liability that the costs for which reimbursement is applied for are eligible for reimbursement according to the Act.

The disbursement on account is subject to any repayment. If it turns out that the appeal is referred to an instance for which costs for expert assistance etc., are not reimbursable, the reimbursement beneficiary or the assistance provider will be liable to repay the amount on account.

In certain cases, interest will accrue on the amount according to the rules of the Danish Withholding Tax Act.

Reasonableness assessment and liability assessment:

We assess whether the invoiced fee is reasonable based on the nature of the case and its subject-matter, the complexity of the case, the size of the hourly fee relative to an average hourly rate within the industry in question, as well as other relevant information.

In cases in which the size of the amount applied for is manifestly unreasonable, we may wholly or partially refrain from disbursing reimbursement until a closer examination has been made of the amount of the costs of the case. The same rule applies to applications for reimbursement on account. It also applies to cases in which the claim can be expected to exceed a reasonable total fee claim, or if the individual fee claim from the assistance provider in itself appears manifestly unreasonable.

Guidance (continued)

The tax authorities may pass on certain information to the General Council of the Danish Bar and Law Society (*Advokatrådet*) if the tax authorities assess that the information is relevant to the General Council's supervision of the activities of lawyers.

Processing of personal data:

The Danish Tax Agency is part of the Danish Customs and Tax Administration. The Customs and Tax Administration is the data controller for the processing of your personal data. In this text, you can find more information about why and how the Tax Agency processes personal data about you and/or about your personally owned business.

We process the data necessary for the performance of our tasks carried out in the exercise of the official authority vested in us.

In relation to this data collection, our purpose is to assess whether there is a right to reimbursement of costs for expert assistance in connection with a tax or duty case. You can read more about cost reimbursement at skat.dk/en-us/help/how-to-appeal/reimbursement-of-costs.

We only process the personal data for which we have a legal and professional processing purpose and which we deem necessary to support the tasks that we carry out in the exercise of the official authority vested in us.

In connection with the specific task, we may, for example, process the following types of ordinary personal data about you:

- identification details such as name, address, civil registration number or CVR number;
- data on financial and business circumstances, including income and assets;
- tax matters from the case which the appeal concerns;
- ownership situation in the applicant's businesses;
- reasonableness assessment of the expert's fee.

If you or the assistance provider has sent us data about criminal offences or sensitive personal data in connection with your case, these will also be processed.

You can find more information about our processing of personal data at skat.dk/en-us/security/privacy-policy/personal-data

Do you need help?

If you have any questions or any other enquiries about the processing of your data, please feel free to send an email via skat.dk/tastselv or a letter to the Tax Agency, addressed to: Skattestyrelsen, Nykøbingvej 76, Bygning 45, 4990 Sakskøbing, Denmark.

You can also call us on tel. +45 72 22 18 18. You can see our opening hours at skat.dk/contact.