

2024

Supplement to

Tax return for taxpayers with full tax liability

CPR no. (Civil reg. no.)

Supplement to tax return for taxpayers with full tax liability and tax return for taxpayers with non-Danish income.

This form is relevant for individuals who wish to be taxed according to the rules for cross-border workers.

Please use this form if you want to be taxed according to the rules for cross-border workers and you are subject to full tax liability in Denmark but is a resident in another country than Denmark.

The Danish Tax Agency will consider your request to see if you meet the conditions in order to be included in the scheme.

To be included in the scheme it is required

either

that income from personal employment, pensions or self-employment (or comparable income) which is taxable in Denmark, including interest and capital losses on debt which is to be deducted from this income, amounts to at least 75% of your total income calculated according to Danish tax legislation including the deduction of total operating costs involved in generating the income

or

that both your Danish and your total income in 2024 were negative, and that in the most recent income year in which you had positive Danish income you were taxed under this scheme.

If you meet the conditions for being included in the scheme, you are entitled to assessed deductions and certain other deductions including maintenance payments, interest expenses.

How to complete the form

In this form you must provide information about income and tax deductions and allowances not already stated in the ordinary tax return.

If you have interest payments on Danish consumer loans, you need to state the amount in this form and not in the ordinary tax return. The same applies to contributions to unemployment funds, early voluntary retirement schemes/flex allowances and contributions to charitable associations.

If you are married, you also need to state the income of your spouse. However, if your spouse has chosen to be taxed according to this scheme, you do not need to provide any income information on your spouse.

If you are married, you will be able to have a transfer made of unused personal allowance, and the income of both spouses will be taken into account when calculating the top-bracket tax.

Married couples are required to live together at the end of the income year.

Personal income

Mandatory non-Danish social security contributions and contributions and premiums to approved non-Danish pension schemes can be deducted on your tax return (box 29).

Income from capital

Income from own property must be calculated according to Danish rules, irrespective of the location of the property.

Interest payment on debt related to non-Danish property is only deductible if the debt has been incurred (taken over) in connection with the acquisition of the property, or in connection with expenses related to the property in general, such as expenses for conversion.

However, it is irrelevant if the debt rests with the property (mortgage debt), if the creditor is Danish or non-Danish, or if the loan has been raised in Danish kroner or another currency.

If the property is rented out for the entire year, expenses for real property are not deductible.

In particular concerning deduction for interest payments (fields 402 and 407)

If you wish to deduct other private interest payments (fields 402 and 407), you should use forms 04.071A along with form 04.032 (this form).

Assessed deductions

Trade union membership fees are deductible from the taxable income – maximum DKK 7,000. This also applies to self-employed individuals.

Maintenance payments must have been determined by a public authority or clearly agreed between the parties, and payments must have fallen due and been made.

In particular concerning deduction for maintenance payments etc. (box 56)

If you want to deduct maintenance payments etc. (box 56), you should use form 04.071 along with form 04.032 (this form).

Assets

Real property outside Denmark is included at its cash value as at 1 January 2024.

Information about your spouse

Generally, you only need to state information that is not already stated in your spouse's Danish tax return.

Earned income box 470 and interest income box 472 also include Danish royalty income and Danish interest income that is taxed gross.

Profit/loss on a business outside Denmark is calculated according to the Danish rules.

Income from shares must include the total income from shares received by your spouse, even if part of the amount is already stated on his/her ordinary tax return.

Submitting the form

Please submit this form to:

Skattestyrelsen
Postboks 9
Nykøbingvej 76
4990 Sakskøbing

along with your tax return and documentation from non-Danish tax authorities including information on total income in the country of residence/third-party country for calculation of your global income. (EU/EAEU certification).

Further information

Please see www.skat.dk/cross-borderworker for further information on the rules for cross-border workers.

Income from capital	Amounts in DKK	Field no.
Rental income from a property (one-family or two-family house) owned by you and located outside Denmark.		248
Interest payments on mortgage debt and other interest payments on loans relating to a property (one-family or two-family house) owned by you and located outside Denmark.	Use form 04.071 A	407
Other Danish interest payments on consumer loans.		408
Other private net interest payments on loans obtained in a country outside Denmark.	Use form 04.071 A	402
Assessed deductions	Amounts in DKK	Field no.
Contributions towards flex allowance and other early retirement schemes.		401
Maintenance payments to former spouse and child support payments. Obligations to tenant(s) with a life interest in property owned by the taxpayer (aftægtsforpligtelser).	Use form 04.071	411
Donations to approved associations – maximum DKK 18,300.		412
Regular donations to approved associations etc.		448
Have you been married throughout the whole year?	If yes, mark here	015

Information about your spouse

You should only enter information if, during the income year, your spouse has been subject to limited tax liability in Denmark on salary, for example, but not been taxed according to the rules for cross-border workers. Or, if your spouse has only had income from a country outside Denmark and not been taxed according to the gross taxation scheme (special scheme for certain groups of taxpayers such as hired-out workers).

Personal income	Box	Amounts in DKK	Field no.
Earned income, social benefits, etc.	470		021
Business profit/loss.	471		022
Income from capital	Box	Amounts in DKK	Field no.
Interest income and other income from capital.	472		031
Rental income from a property owned by you.	473		033
Interest payments on mortgage debt and other interest payments on loans relating to a property owned by you (one-family or two-family house).	474		041
Other private interest payments etc.	475		043
Assessed deductions	Box	Amounts in DKK	Field no.
Child support and maintenance payments to a former spouse.	476		052
Assessed deductions.	477		055
Income from shares	Box	Amounts in DKK	Field no.
Total income from shares.	478		060