

## **Executive Order concerning the Danish Tax Assessment Act**

**(Lov om påligningen af indkomstskat til staten (*ligningsloven*))**

**Section 8 H-(1).** In connection with the determination of the taxable income, deductions can be made for donations which the donor has made to charitable or other non-profit organisations, foundations, institutions, etc., the assets of which are used for research. The organisations, foundations, institutions, etc. must be domiciled in Denmark or in another EU/EEA country. The deduction is conditional upon the organisations, foundations, institutions, etc. having declared the donation to the Danish Central Customs and Tax Administration (SKAT) in accordance with the rules laid down by the Danish Minister for Taxation pursuant to section 8 Æ(3) of the Danish Tax Control Act (*Skattekontrolløven*).

(2) Deductions pursuant to subsection (1) are conditional upon the Danish Central Customs and Tax Administration having approved, for the calendar year in which the donation is made, the relevant organisation, foundation, institution, etc. as being entitled to receive donations with the effect that the amount donated can be deducted in connection with the determination of the donor's taxable income. Prior to any such approval, the Danish Central Customs and Tax Administration must obtain an opinion from the Danish Council for Independent Research (DFF) as to whether the organisation, foundation, institution, etc. uses its assets for research.

(3) Subsection (1) does not apply where the donor and the recipient share common interests, see section 2.

(4) In cases which are comprised by subsection (1), section 8 A does not apply.

Click [here](#) for the full Danish version of the Danish Tax Assessment Act (*Lov om påligningen af indkomstskat til staten (ligningsloven)*).