

## **Power of attorney**

for authorisation of party representative for TastSelv

#### Guidance

This power of attorney form may be used for authorisation of a party representative via the authorisation scheme in E-tax for individuals (TastSelv Borger).

If a valid power of attorney is submitted, the Danish Tax Agency (Skattestyrelsen) can assist with the establishment of authorisation in E-tax for individuals, so that you can grant parties other than yourself access to your information in E-tax for individuals. For example, you can grant a family member or a firm of consultants access.

#### Scope of the power of attorney

You may grant full or limited authorisation to access your information in E-tax. You should only grant access to the information which the authorisation is to cover and which is necessary. This is indicated by ticking the access boxes below.

You can find an explanation of what the various access boxes contain on page 5 et seq.

If you wish to remove an access, you must withdraw your consent. You can do this by calling or writing to the Tax Agency.

#### Validity of the power of attorney

The maximum period of validity is set for 1 August four years ahead. The authorisation will then cease to be valid. The authorisation may be extended before expiry of the period of validity in E-tax for individuals by changing the current authorisation.

If you want to grant a new power of attorney, you must submit a new completed and signed power of attorney form or contact the Tax Agency.

If the party representative does not hold a position that allows the representative to act on behalf of others, we will contact you to verify the validity of the power of attorney.

#### Withdrawal of authorisation

You may withdraw an authorisation at any given time. This means that whoever you have authorised will no longer have access to your information. You do this by contacting the Tax Agency, either in writing or orally.

#### Submission of power of attorney

The power of attorney must be submitted to the Tax Agency at the address:

Skattestyrelsen Nykøbingvej 75 Bygning 45 4990 Sakskøbing.

The power of attorney may also be submitted via the party representative's contact form in E-tax.

#### **Further information**

If you have any questions, you can contact us on tel. 72 22 18 18.

## Parties covered by the power of attorney

Detelle of	Your details						
Details of grantor/ principal	Full name		Civil registration number (CPR nr.)  Phone number				
	Address						
	Postcode	Town					
	Email address						
Details of holder of authorisation/ power of attorney	Details of the party	to whom you are granting the power of attorney	Civil registration number (CPR nr.)				
	Full name		Business Registration no. (CVR/SE no.)				
	Address		Phone number				
	Postcode	Town					

# Scope of the power of attorney

Unlimited power of <sup>1</sup>	Access to all information							
	Access	If you tick here, you grant access to all items in your E-tax and any new items.						
Limited attorney	Access to	Access to selected information						
attornoy	Tick the access boxes to which you grant access power of:							
Preliminary income assessment	Access	::	See preliminary income assessment <sup>2</sup>	Access		See and change preliminary income assessment <sup>3</sup>		
Tax assessment notice	Access	::	See tax assessment notice etc. <sup>4</sup> - Service letter - Real property form	Access	::	Change tax assessment notice <sup>5</sup>		
	Access	::	Declare deduction for household services (home improvement deduction) <sup>6</sup>	Access	::	Payment, including outstanding tax <sup>7</sup>		
	Access	::	Create an identification code for shari	ng econom	y <sup>7</sup>			
Tax information	Access	::	Personal tax information <sup>8</sup>	Access		Current income information/		
	Access	::	Tax certificate with income information <sup>10</sup>	Access	::	Tax certificate with income- and capital information <sup>11</sup>		
Motor	Access Notifications from the Register of Motor Vehicles 12							
Profile information	Access	::	Profile information (overview of events) <sup>13</sup>	Access		Receipts for entries in E-tax for individuals - Declaration in tax assessment notice - Notification of reinvestment of profit from the sale of real property - Declaration of deduction for household		
Contact details	Access	::	Contact – Write to us <sup>15</sup>	Access	::	Contact – See answers from us <sup>16</sup>		
Accountant access via SA PRO	Access	::	Personal tax information <sup>8</sup>	Access	::	Change tax assessment notice <sup>5</sup>		
Housing	Access	::	Housing tax loan <sup>18</sup>					

# Period of validity of the power of attorney

Applicable from	Expiry date		
Date and signature, principal (	your signature)		

### Guide to access boxes

#### 1. Unlimited power of attorney (general access)

You can grant your adviser or other authorisation holder access to all items in your E-tax (TastSev).

A general authorisation will include the following:

- Access to See preliminary income assessment
- Access to Change preliminary income assessment
- Access to See tax assessment notice
- Access to Change tax assessment notice
- Access to Declaration of deduction for household services (home improvement deduction)
- Access to your payment page, including pay tax, receipts for early payment of outstanding tax and payment reminders
- Access to see your personal tax information, including preliminary income assessment and tax assessment notice information etc., address details, deduction for transport between home and work, paid taxes etc., information about pay, fees, etc., interest expenses and outstanding debt as well as taxable benefits
- Access to your current income information/tax card
- Access to your tax certificates with information about income and assets
- Access to see your notifications from the Register of Motor Vehicles
- Access to your profile details, including the event log and receipts for declarations in your E-tax
- Access to your contact page and inbox.

#### 2. See preliminary income assessment

You can grant access to *See preliminary income assessment*. The authorisation holder will then have access to see your preliminary income assessment and can see the changed preliminary income assessment right away in connection with changes to the preliminary income assessment.

Unless separate access is granted to *Change preliminary income* assessment, the authorisation holder will not have access to make changes based on the access to See preliminary income assessment.

#### 3. See and change preliminary income assessment

You can grant access to *See and change preliminary income* assessment. The authorisation holder will then have access to see your preliminary income assessment and can see the changed preliminary income assessment right away in connection with changes to the preliminary income assessment. The authorisation holder will also have access to change your preliminary income assessment.

#### 4. See tax assessment notice etc.

You can grant access to 'See tax assessment notice'. 'See tax assessment notice' comprises five blocks.

Block 1: You have received a new tax assessment notice: Texts on the reason why the tax assessment notice has been generated as well as auto-generated intention texts (automatically generated tax assessment notice).

Block 2: Result of tax assessment notice

Here the result is shown – i.e. whether there is outstanding tax or overpaid tax. The amount is shown in green if you are to receive a tax refund and in red if you need to pay outstanding tax. Instalments etc. are also shown here.

Block 3: Attention texts:

Here texts are shown where special attention is required, for example where the individual is required to do something in his or her E-tax.

#### Block 4: Income and deductions:

Here the income statement is shown, including the boxes in which amounts have been declared in the tax assessment notice.

#### Block 5: Tax calculation and assessment:

Here the tax calculation is shown -i.e. the calculation basis for outstanding tax/overpaid tax.

Unless separate access is granted to *Change tax assessment notice*, the party representative will not have access to make changes based on the access to *See tax assessment notice*.

#### 5. Change tax assessment notice

You can grant access to *Change tax assessment notice*. The authorisation holder will then have access to see and change your tax assessment notice and can see the changed tax assessment notice right away in connection with changes to the tax assessment notice.

# 6. Declare deduction for household services (home improvement deduction)

You can grant access to declaration of deduction for household services/home improvement deduction in your E-tax. The authorisation holder will thus have access to declare the deduction for you if you have received services that entitle you to a deduction.

#### 7. Payment, including outstanding tax

You can grant access to your payment page in E-tax for individuals, which comprises access to the pages: *Pay tax, See receipts for early payment of outstanding tax and See payment reminder.* 

#### 8. Personal tax information

You can grant access to your personal tax information. This comprises information about the following:

- Preliminary income assessment and tax assessment notice information, including personal income, income from capital, assessed deductions, etc.
- Address details
- Deduction for transport between home and work
- Paid taxes etc., including overpaid tax
- Information about pay, fees, etc.
- Interest expenses and outstanding debt
- Taxable services, including home improvement deduction.

## 9. Current income information/tax card

You can grant access to your current income information/tax card.

This comprises information about the following:

- Your tax card, including your personal allowance and your withholding rate
- Income information, including employment information
- Withholding of pay.

#### 10. Tax certificate with income information

You can grant access to your tax certificate with income information. The certificate comprises the following:

- Your civil registration number (CPR number)
- Address details
- Total taxable income for the current and previous income years.

# 11. Tax certificate with information about income and assets

You can grant access to your tax certificate with information about income and assets. The certificate comprises the following:

- Your civil registration number (CPR number)
- Address details
- Total taxable income for the current and previous income years.
- Total declared assets information for the current and previous income years.

#### 12. Notifications from the Register of Motor Vehicles

You can grant access to notifications from the Register of Motor Vehicles, which entails access to the archive of notifications containing a copy of the notifications sent to you or your business from the Register of Motor Vehicles.

#### 13. Profile information (overview of events)

You can grant access to your profile information – more specifically the overview of events in your E-tax.

An event can be both when a document is placed in your tax folder and if there are changes or additions to your information in E-tax, including the generation of a new tax assessment notice, generation of a new preliminary income assessment, change of E-tax code, granting of authorisation, etc.

#### 14. Receipts for entries in E-tax for individuals

You can grant access to your profile information – more specifically receipts for entries in your E-tax.

This comprises receipts for:

- Changes to tax assessment notice
- Declaration of deduction for household services
- Reinvestment of profit from the sale of real property.

#### 15. Contact - Write to us

You can grant access to the *Contact – Write to us* tab, which means that the authorisation holder has access to the pages: *Call us* and *Write to us*.

Unless separate access to *Contact – See answers from us* is granted, the authorisation holder will not have access to see answers from the Tax Agency.

#### 16. Contact - See answers from us

You can grant access to your *Contact – See answers from us*, which means that the authorisation holder has access to the page *See answers from us*.

Unless separate access to *Contact – Write to us*, is granted, the authorisation holder will not have access to contact the Tax Agency on your behalf.

#### 18. Housing tax loan

You can give a third party access to your *Housing tax loan*, including:

- Application
- Accept and consent
- Information about loan and payment
- Information about repaid loan.