SKATTE STYRELSEN

Indiv. no   To be completed by the Danish Tax Agency *(Skattestyrelsen)*

2 2 5 1

The form concerns the 2022 income year

Skattestyrelsen
eKapital
Nykøbingvej 76
Bygning 45
4990 Sakskøbing
Denmark

Reporting to the pension contribution system (CPS) of employer-administered schemes (exclusive of labour market contributions) and supplementary one-off payment to pension fund

CVR no. (central business reg. no.)/ SE no. (VAT reg. no.) **(02)**	Reg. no. **(03)**	Correction code **(04)**	Policy/account/membership no. **(05)**
____ . ____ . ____ . ____	_ _ _ _	_	_ _ _ _ _ _ _ _ _ _ _ _ _ _ _

Civil registration (CPR) no. **(06)**	Calendar year **(07)**	Owner status code **(08)**	Tax code **(09)**	Amount stated in whole kroner **(10)**
____ ____ ____ .	_ _	_	_ _	_ _ _ _ _ _ _ _ _

Date of creation **(12)** (YYYYMMDD)

_ _ _ _ _ _ _ _

Tax code (09):

10: Pension scheme providing a regular income, except from temporary old-age pension (lifelong old-age pension).

11: Annuity insurance scheme taken out for pension purposes.

12: Annuity savings scheme taken out for pension purposes.

13: Indexed pension scheme.

14: Capital insurance scheme taken out for pension purposes.

15: Capital savings scheme taken out for pension purposes.

16: Contributions to a supplementary one-off payment pension scheme set up with a pension fund providing a lifelong old-age pension

17: Defined-benefit scheme the obligations under which are covered by a pension fund or an insurance company and where the premium cannot be attributed to individuals.

18: Temporary old-age pension.

26: Supplementary one-off payment regarding temporary old-age pension.

45: Old-age pension scheme (common to old-age pension savings, old-age pension insurance and supplementary lump-sum pension without a right of deduction).

Deduction code:

_ _   _ _
24   25

04: Reduction of contributions to a pension scheme which has changed from being a personal pension scheme to being a pension scheme under a contract of employment.

05: Continuation following termination of employment of a scheme under a contract of employment, i.e. cases where the status of the pension scheme changes from being a pension scheme for an employed individual to being a personal pension scheme.

09: Pension scheme for accompanying spouse paid by the spouse's employer.

11: Dormant pension scheme.

13: Contribution to pension scheme covered by section 15B of the Danish Pension Tax Act (Pensionsbeskatningsloven). Also reported on a dormant pension scheme together with deduction code 11.

Defined-benefit schemes

To report defined-benefit schemes (tax code 17), only CVR/SE no., calendar year, tax code, total amount and correction code, if any, must be entered.

See the guide, page 3.

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Supplementary information for non-residents (not resident in Denmark). To be completed for accounts/custody accounts created/changed as of 1 July 2016. For accounts/custody accounts created before 1 July 2016, these fields are not required to be completed.

TIN no. (Tax Identification Number) **(29)**

TIN type code (1, 2 or 3. See below) **(30)**

Place of birth **(31)** (Only for TIN type code 2)

Country code of country of birth **(32)**
(Only for TIN type code 2)

1 = Tax Identification Number (TIN).
2 = Date of birth (DDMMYYYY). ONLY if the state concerned does not issue identification numbers.
3 = To be used if it has not been possible to obtain all the required identification information on/from the customer applicable from 1 July 2016.

If the owner status code is 1, C, D (non-residents), fields marked by * must be completed for accounts/custody accounts created/changed as of 1 July 2016. For TIN type code 3, first name(s) and last name must be entered as a minimum. Before 1 July 2016, there is no obligation to complete these fields, but if they are used, all fields marked by * must be completed.

*First name(s) **(33)**

*Last name **(34)**

c/o Name **(35)**

*Street **(36)**

House no. **(37)**   Floor **(38)**   Side **(39)**

*PO Box **(40)**

Town **(41)**

Postcode **(42)**

*Post district (name of town) **(43)**

Name of building **(44)**

Apartment/room no. **(45)**

District/region/state **(46)**

Country **(47)**

*Country code **(48)**

Further guidance on completing the form is available in the Danish-language reporting guide 'Indberetning af pensionsbidrag og pensionsstatistik (CPS) 2022' (Reporting of pension contributions and pension statistics (CPS) 2022) at www.skat.dk/indberet-pension.

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Guide for completion of form

Field 04 Correction code:

Enter one of the following values:

0 = Ordinary reporting.

1 = Correction to previously approved reporting, except in those cases where correction codes 3, 4, 5, 7 and 8 are/must be used, see below.

2 = Correction to previous reporting rejected in an error list issued by the Tax Agency, except in those cases where correction codes 3, 4, 5, 7 and 8 are used. Renewed reporting of information must be made here using the correction code appearing from the rejected reporting.

3 = Correction due to repayment after the income year under section 21 A(1) and (2), section 22(1) and section 22 A(1) of the Pension Tax Act (must always be entered with a minus sign (-)).

4 = Correction only in combination with tax codes 16 and 26. Correction due to transfer under section 21 A(1) and (2) and section 22 A(1) of the Pension Tax Act between two personal pension schemes.

5 = Correction due to transfer under section 21 A(1) and (2) and section 22 A(1) of the Pension Tax Act between two employer-administered schemes.

7 = Correction due to transfer under section 25 A(8) or (9) of the Pension Tax Act from an employer-administered old-age pension scheme to another tax-deductible/exemptionable employer-administered scheme.

8 = Correction due to repayment in the income year under section 21 A(1) and (2), section 22(1) and section 22 A(1) of the Pension Tax Act (must always be entered with a minus sign (-)).

A = Correction as a result of a refund according to section 22 F of the Pension Tax Act. The correction code applies from income year 2022

B = Correction as a result of transfer according to section 22 F of the Pension Tax Act. The correction code applies from income year 2022

Field 07 Calendar year:

Enter the last two digits of the calendar year concerned.

Field 08 Owner status code:

Enter one of the following values:

0: If the pension scheme holder is resident or domiciled in Denmark.

1: If the pension scheme holder is a non-resident and is neither resident nor domiciled in Denmark.

A: If the receiving spouse is the owner in so far as the exemption or deduction under section 30(3) para (2) of the Pension Tax Act is concerned.

B: If the receiving spouse is the owner and insured by the distributed part under section 30(3) para (3)(A) of the Pension Tax Act.

C: If the owner status code is A, and the individual is a non-resident.

D: If the owner status code is B, and the individual is a non-resident.

Field 09 Tax code:

Enter one of the values 10-18, 26 and 45 to indicate the scheme type.
Values 13, 16, 17 and 26 are only relevant for Danish pension providers.

Field 10 Premium/ contribution paid:

Enter the premiums, contributions paid during the year, exclusive of labour market contributions. The amount also includes any non-deductible group life insurance premium which is not a separate part of a life insurance scheme covered by section 19 of the Pension Tax Act. Enter the amount in whole kroner and right-aligned.

If reporting defined-benefit schemes for which the contributions cannot be attributed to individuals, the total amount must be entered. As regards corrections, see below. You can find the reporting guide at www.skat.dk/ekapital.

Corrections

Corrected amounts must be entered with a plus or minus sign (+/-). More information is available the Danish-language guide 'Indberetning af pensionsbidrag og pensionsstatistik (CPS) 2022' (Reporting of pension contributions and pension statistics (CPS) 2022). See the section '*Dataindhold for arbejdsgiveradministrerede ordninger*' (Data content for employer-administered schemes), '*Primære data*' (Primary data), 'Felt 04' (Field 04). Note correction code 8.
Examples of how to use the correction codes can be found in the above-mentioned guide.

Deduction codes:

Please enter the deduction code(s) applicable for the individual scheme.

The Danish Tax Agency is part of the Danish Customs and Tax Administration