

### Guidance on owner-occupied non-Danish property

#### Use this appendix if you own property abroad, in the Faroe Islands or in Greenland.

You are legally obliged to provide information about your property. The deadline for submitting the appendix is the same as for your tax return.

You must also use this appendix for income and expenses, if any, concerning your non-Danish property. This could be rental income and interest expenses, including interest on both non-Danish and Danish loans if the loans were obtained for the purpose of acquiring the property. It does not matter whether the loans were obtained in Denmark or abroad. If the loans were obtained in Denmark, the interest entered in boxes 41 and 42 of your tax assessment notice (årsopgørelsen) must be reduced by the amounts entered in this appendix.

If you have non-Danish interest income, for example, that is not associated with your property, you must use the tax return form for non-Danish income, form no. 04.012. If you have more than one non-Danish property, you have to use one appendix per property.

#### Guidance on boxes

**Box 211, address and location:** You enter the address including country of the property. It's mandatory to enter name of street, number, postal code and town. State/region and PO address are optional.

If the address of your property is different than what the form allows, you complete the form as best you can. Example of property with missing street name or number: Maison Jensen, 30440 Suméne, France.

##### You do this:

Street name and number: Maisom Jensen  
Postal code: 30440  
By: Suméne

If you find it difficult to do this for your non-Danish property, you can call the Danish Public Property Assessment Agency on (+45) 72 22 16 16.

**Box 212, non-Danish property:** When you own non-Danish property, you have to pay property value tax in Denmark. The property value tax is calculated based on the estimated market value of the property. You are responsible for estimating and updating the market price of your non-Danish property each year. Go to [skat.dk](https://skat.dk) to see how you do this.

**Box 218, owner's share:** Your share in percentage. If you own 20%, you enter 20.00 in the box.

##### *Changes of owner's share during the income year*

If your owner's share has changed during the income year, for example you have sold or bought a share of a property you already own some of, you have to state all relevant property information, including the change of owner's share, as a "new" property (for example under property 2 or in a new form).

**Box 220, purchase and take over before 2 July 1998:** If you owned the property before 2 July 1998, you get a relief on the property value tax. In order to get this relief, both you (as the buyer) and the seller must have signed the sales contract before 2 July 1998. The relief is also granted on your share of the property if you purchased an additional share after 2 July 1998 of a property of which you already owned a part prior to 2 July 1998.

**Box 231, purchase and take over before 1 January 2024:** If you owned your non-Danish property before 1 January 2024, you may be entitled to a tax rebate. The rebate is calculated automatically if you have marked "yes" in box 231.

##### **Box 222, type of residence:**

- All-year residence or holiday home with permission for all-year residence

- Holiday home
- Owner-occupied apartment, all-year residence
- Owner-occupied apartment, second home
- Other properties (farmhouse, mixed property)

**Boxes 226-230, purchase:** Enter the date you took over the property in box 226. If you moved in after the takeover date, you must state the moving-in date in box 228. If you moved into the property after the income year, you must fill in box 230. You should not use the boxes 228 and 230 if the property acquired is a holiday home or is used as a second home.

**Boxes 232-234, sale:** Enter the date the buyer took over the property in box 232. If you sold the property during the income year, and if you moved out of the property during the income year, you must state the date you moved, if the moving date was before the buyer's takeover date. You should not use this field if the property sold is a holiday home or is used as a second home.

**Box 240, uninhabitable:** If your property was uninhabitable for some or all of the income year 2025, you may state the number of days during which the property was not habitable. A property is regarded as not habitable if you are temporarily prevented from using the property, for instance because of repairs after water damage, because of vandalism where all the windows were broken, or because the electricity, gas and water supplies were interrupted.

*The property was uninhabitable on takeover during the income year*  
If you took over the property during the income year, and the property was uninhabitable at the date of takeover, and you moved in after the property became habitable, you should not state the number of days the property was uninhabitable. You should only state the moving-in date in box 228 and the takeover date in box 226.

**Boxes 242-246, renting out part of your property:** The boxes concerning renting out part of the property should only be completed if you use an accounting method (regnskabsmæssig opgørelse). If you rented out part of the property (rented out a room), you must fill in both box 242 and box 244.

**Boxes 248-250, partial business use:** In box 248, you state the percentage of the total value of the part of the property which was used for business purposes. In box 250, you state the number of days in the income year during which part of the property was used for business purposes.

**Box 252, renting out of residential property for commercial purposes:** Properties which are rented for commercial purposes are not covered by the Danish Property Value Tax Act. If you began or ended the renting out on a commercial basis during the income year, you must state the number of days for which the property was rented out. If the property was rented out for the whole income year, you enter 360 days.

**Number of days in boxes 240, 242, 246, 250 and 252:** The income year is 360 days with 30 days in every calendar month.

**Box 254, non-Danish tax:** If you have paid property tax outside Denmark, you can often get a tax relief in your Danish property value tax on your non-Danish property. However, you can't get a relief for basic taxes, registration fees and other taxes or fees in connection with transfer and mortgaging of the property.

In box 254, you state the non-Danish property tax paid. If you are several owners you have to state the property tax corresponding to your share. If you own 50%, you state the amount corresponding to half of the total non-Danish property tax. You must be able to document the non-Danish property tax paid. Read more about tax on non-Danish property at [Skat.dk/non-danish-property](https://skat.dk/non-danish-property).

##### **Property value tax in staggered income years**

**Box 625:** You have to calculate the property value tax yourself so it covers the period of your staggered income year and not the calendar year. State the amount in box 625.

<b>Information about the property</b>	<b>Box</b>	<b>Your changes/additions</b>	<b>Field no.</b>
Property number (must always be completed if you have declared the property to the Danish Tax Agency previously)	210		711
<b>Address and location</b>	<b>Box</b>	<b>Your changes/additions</b>	<b>Field no.</b>
Street name and number	211		703
Postal code and town	211		703
State/region	211		703
PO box	211		703
Country of location	401		105
<b>Property value</b>	<b>Box</b>	<b>Your changes/additions</b>	<b>Field no.</b>
Estimated market value of the property, see guidance	212	.00	616
<b>Owner's share</b>	<b>Box</b>	<b>Your changes/additions</b>	<b>Field no.</b>
Your share of the property value (for two-family houses, see the guidance for box 218)	218		735
<b>Purchased before 2 July 1998</b>	<b>Box</b>	<b>Your changes/additions</b>	<b>Field no.</b>
Did you own the property before 2 July 1998?	220	Mark here Yes No	712
<b>Purchase and takeover before 1 January 2024</b>	<b>Box</b>	<b>Your changes/additions</b>	<b>Field no.</b>
Did you own the property before 1 January 2024?	231	Mark here Yes No	
<b>Type of residence</b>	<b>Box</b>	<b>Your changes/additions</b>	<b>Field no.</b>
Enter type of residence, see guidance. Enter the type of residence or write the appropriate number for the type of residence	222		705
<b>Purchase</b>	<b>Box</b>	<b>Your changes/additions</b>	<b>Field no.</b>
Your takeover date in the income year 2025	226	Day Month	732
Moving-in date in 2025, if the moving-in date was after the takeover date (only for all-year residences)	228	Day Month	766
Did you move into the property after the income year 2025?	230	If yes, mark here	772
<b>Sale</b>	<b>Box</b>	<b>Your changes/additions</b>	<b>Field no.</b>
Takeover date by the buyer in the income year 2025	232	Day Month	733
Moving-out date in 2025, if the moving-out date was before the takeover date (only for all-year residences)	234	Day Month	767
<b>Uninhabitable</b>	<b>Box</b>	<b>Your changes/additions</b>	<b>Field no.</b>
Enter the number of days during which the property was not habitable	240	days	768
<b>Renting out part of the property</b> only if you are using the accounting method ( <i>regnskabsmæssig opgørelse</i> )	<b>Box</b>	<b>Your changes/additions</b>	<b>Field no.</b>
Renting out part of the property (renting out of a room or rooms). State the number of days	242	days	736
State the percentage of the total value of the part of the property that was rented out	244	%	737
Renting out of the entire all-year residence for a part of the year and renting out of a holiday home	246	days	739
<b>Partial business use</b>	<b>Box</b>	<b>Your changes/additions</b>	<b>Field no.</b>
State the percentage of the total value of the part of the property that was used for business purposes	248	%	744
State the number of days with partial business use	250	days	746
<b>Renting out of residential property for commercial purposes</b>	<b>Box</b>	<b>Your changes/additions</b>	<b>Field no.</b>
Multi-year renting out of residential property for commercial purposes. State the number of days	252	days	747
<b>Non-Danish tax</b>	<b>Box</b>	<b>Your changes/additions</b>	<b>Field no.</b>
Non-Danish property value tax paid eligible for tax relief	254	.00	910
<b>Property value tax in staggered income years</b>	<b>Box</b>	<b>Your changes/additions</b>	<b>Field no.</b>
Property value tax in staggered income years	625	.00	

## Income from capital related to non-Danish owner-occupied home

Income from capital	Box	Amounts in DKK	Field no.
Net amount of rental income from renting out of the non-Danish property, and interest income and expenses related to the non-Danish property. Losses must be entered with a minus sign.	425		
Non-Danish tax paid on rental income eligible for tax relief.	495		

## Assets related to non-Danish owner-occupied home

Asset information	Box	Amounts in DKK	Field no.
Capital asset value of real property abroad (amount).	491		672
Deposits in non-Danish banks etc. (deposits related to the running of the property).	492		673
Debt to non-Danish mortgage credit institutions etc., where the property is security for the loan.	493		674

Date DDMMYY

Signature

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 You are responsible for ensuring that the tax return is accurate and complete.

### Contact informations

Phone number

E-mail address