

Application, Exemption from withholding and paying tax on pension investment returns

Declaration I request that my bank or pension fund be exempted from withholding and paying pension investment returns tax on my pension scheme(s).

Name	CPR no.
_____	_____
Address	

Postcode and city	Country
_____	_____
From which date are you applying for exemption:	

Date	Signature
_____

PLEASE NOTE: Your tax liability must be clarified by the Danish Tax Agency before we can process your application.

How to complete the form

- Enter your name, address and CPR number.
- Enter the date from which you are applying for exemption.

How to submit the form

Log on at skat.dk using your Mit ID → Contact → Write to us → Indsend/indberet til os (fx blanket/bilag) (Submit form/appendix etc. to us) → Andre blanketter/ bilag (Other forms and attachments).

Alternatively, print and send the form to:

Danish Tax Agency
Nykøbingvej 76
Bygning 45
4990 Sakskøbing
Denmark

Conditions for exemption from paying tax on your pension investment returns

You may be exempted from paying pension investment returns tax on one or more Danish or approved non-Danish pension schemes if you

1. are not fully tax liable in Denmark according to section 1 of the Danish Withholding Tax Act.

or

2. are fully tax liable in Denmark under section 1 of the Withholding Tax Act but are a resident abroad (or in the Faroe Islands) under the provisions of a double taxation agreement.

If you remain fully tax liable to Denmark, you may apply for dual residence status. To apply for dual residence status, submit documentation along with your application showing that you are also a tax resident in your new country of residence. You can use form 02.034A, which is available at skat.dk/forms.

Please note: If you are resident in **Sweden** or **Greenland** and have a pension scheme in Denmark, you cannot be exempt from paying Danish tax on your pension investment returns.

Processing your application

If we approve your application, we will send you an exemption certificate via Digital Post. If you are exempt from receiving Digital Post, the certificate will be sent by physical post.

Effective date and validity period

You are responsible for submitting the exemption certificate to your bank or pension fund. If you fail to do so, tax will continue to be withheld on the returns from your pension scheme.

The exemption certificate remains valid as long as you meet the conditions for exemption.

You are obliged to notify the Danish Tax Agency and your bank or pension company if you move to Denmark and again become fully tax liable or considered a tax resident here.

For which years can I apply for exemption?

The deadline for applying for exemption from paying tax on your pension investment returns is 1 May of the fourth year following the end of the income year.

This is stipulated in section 26(2) of the Danish Tax Administration Act (Skatteforvaltningsloven).

You may apply for extraordinary review if you meet one of the special conditions in section 27 of the Danish Tax Administration Act.