

Form for use in connection with the disclosure of information on the transfer of pension schemes under section 41 of the Danish Pension Tax Act (*Pensionsbeskatningsloven*), see section 4 of Danish Executive Order No. 1138 of 22 October 2014 on Certain Rules in the Danish Pension Investment Return Tax Act (*Pensionsafkastbeskatningsloven*)

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| Name of ceding pension provider | CVR no. (central business reg. no.)/ SE no. (VAT reg. no.) |
| Name of receiving pension provider | CVR no./SE no. |
| Name of pension holder | Civil registration no. (CPR). |
| Pension scheme account number with ceding pension provider | Account no. |

Transfer date _____ day _____ month _____ year

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|--------------|-----------|--|-------|
| Form: | 1 | Value of the scheme at the end of 1982 incl. custody account, if any | DKK |
| | 2 | Value of the scheme as at 31 December 1979 | DKK |
| | 3 | Value of the scheme on the transfer date | DKK |
| | 4 | Taxable return up to and including the transfer date | DKK |
| | 5 | Value of the scheme at the beginning of the income year | DKK |
| | 6 | Unused balance concerning negative tax which can be carried forward, see section 17 of the Pension Investment Return Tax Act. | |
| | | Balance of negative tax on pension returns to be carried forward amounts to | DKK |
| | | The balance can be broken down into income years as shown below: | |
| | | Year 1. The income year _____ | : DKK |
| | | Year 2. The income year _____ | : DKK |
| | | Year 3. The income year _____ | : DKK |
| | | Year 4. The income year _____ | : DKK |
| | | Year 5. The income year _____ | : DKK |
| | 7 | If unused negative tax is transferred, state the positive tax paid during the five income years immediately prior to the first year on which the negative balance is based: | |
| | | Year 1. The income year _____ | : DKK |
| | | Year 2. The income year _____ | : DKK |
| | | Year 3. The income year _____ | : DKK |
| | | Year 4. The income year _____ | : DKK |
| | | Year 5. The income year _____ | : DKK |
| | 8 | If there is no unused negative tax at the time of transfer, state the positive taxes paid during the five years prior to the transfer year: | |
| | | Year 1. The income year _____ | : DKK |
| | | Year 2. The income year _____ | : DKK |
| | | Year 3. The income year _____ | : DKK |
| | | Year 4. The income year _____ | : DKK |
| | | Year 5. The income year _____ | : DKK |
| | 9 | In connection with a change in accounting method, the tax base according to the ceding pension provider's accounting method in the period from 1 January to the transfer date amounts to | DKK |
| | 10 | Further information: | |

| | | | |
|-----------|-------|------|-------------------|
| Signature | Stamp | Date | Binding signature |
|-----------|-------|------|-------------------|



This form should be used in connection with disclosure of information on the transfer of pension schemes under section 41 of the Pension Tax Act, see section 4 of Danish Executive Order no. 1138 of 22 October 2014 on Certain Rules in the Pension Investment Return Tax Act.

The form should be used in situations where there is a change in accounting method and when there is no change in accounting method.

The boxes at the top of the form should be filled in with the required identification information etc.:

- Name and CVR no. /SE no. of the ceding and receiving pension provider.
- Name and civil registration no. of pension holder.
- Transfer date (i.e. the date on which the amount is actually transferred).

Item 1.

For bank accounts, state the value of the savings as at 31 December 1982, see section 10(1) of the Pension Investment Return Tax Act, adjusted for partial disbursement, if any, under section 10(5) of the Act and partial termination under section 23 of the Act.

For pension and insurance agreements, state the reserve as at 31 December 1982, see the provisions of section 10(2) et seq. The amount can be adjusted for disbursements etc. which have reduced this reserve, see the provisions of section 10(5) and (6).

The amount in item 1 forms the basis of the tax exemption according to section 10 of the Act under the new scheme. It should be noted, however, that the amount forming the basis of the exemption under the new scheme must never exceed the actual amount transferred, see item 2.

Item 2.

State the value, if any, of the scheme as at 31 December 1979, see section 26A of the Pension Tax Act.

Item 3.

State the value at the time of the transfer.

Item 4.

State the taxable return for the year from 1 January until the transfer date.

Item 5.

State the value of the scheme at the beginning of the period. Both the cash account and the value of assets should be stated.

Item 6.

If on the transfer date there is an unused balance of negative tax on pension returns which can be carried forward, see section 17 of the Pension Investment Return Tax Act, this balance must be stated as the combined balance and the balance broken down into income years. Note that if the balance consists of unused negative tax on pension returns from more than five income years, it is possible to state more income years under the heading 'Further information'.

Item 7.

If there is a balance of unused negative tax on pension returns, state the positive tax on pension returns paid during the five income years immediately prior to the first year on which the negative balance is based. The information must be broken down into income years.

Item 8.

If there is no unused negative tax on pension returns at the time of transfer, state the positive taxes paid during the five years immediately prior to the transfer year.

Item 9.

If there is a change in accounting method in connection with the transfer of the scheme, information on the amount of the tax base from 1 January to the transfer date, calculated according to the accounting method of the ceding insurance company etc., must be provided to the receiving insurance company etc.

Item 10.

State any further information which is relevant to the receiving insurance company etc. to determine the tax base under sections 21-23a of the Pension Investment Return Tax Act.

Any supplementary information to the information given on the form may also be provided, such as unused negative tax on pension returns from more than five income years, see item 6.

Note!

The tax on the scheme transferred is calculated, withheld and paid by the receiving insurance company etc. as part of the ordinary annual determination of the tax under sections 21 or 22 of the Pension Investment Return Tax Act.

As of 1 July 2011, no termination tax can be levied if the transfer takes place under section 41 of the Pension Tax Act. See section 4 of Executive Order No. 1138 of 22 October 2014 and section 23(4) of the Pension Investment Return Tax Act.