SKATTE STYRELSEN

Subsidy for costs

Application for subsidy for costs for expert assistance (See Guidance)

You must fill in this form if you want to have your costs for expert assistance covered. This requires that you are involved, or your business, association or institution is involved, in a case with a tax authority.

You can only use this form if the beneficiary is a natural person with business activities or a legal entity with a CVR no. that is exempt from registration for Digital Post.

Among other information, you will need:

- The applicant's address details and CVR number or CPR number.
- The expert's address details and CVR number.
- The decision made by an instance in the tax case.
- The first submitted appeal.
- A specification of costs for which subsidy is applied.
- Invoices for the costs for which subsidy is applied.
- Documentation of the agreed fee excluding expert opinion costs.
- Any other documentation (see the Guidance section).

Please be aware of the following:

- If you have several ongoing appeals, you must fill in one form per appeal
- However, an application may include several invoices if they concern the same appeal.
- If your appeal has been heard by several instances, you must fill in one form per instance.
- If several parties have provided assistance, you must fill in one form per expert.
- Once you have filled in the form, it must be signed by both the applicant and the expert.
- Both the applicant and the expert confirm by their signatures under criminal liability that the information provided is correct.

Processing of personal data

The Danish Tax Agency is part of the Danish Customs and Tax Administration. The Danish Customs and Tax Administration (*Skatteforvaltningen*) is the data controller for the processing of personal data.

We process the data necessary for the performance of our tasks carried out in the exercise of the official authority vested in us. In relation to this data collection, our purpose is to assess whether there is a right to subsidy for costs for expert assistance in connection with a tax or duty case.

You can read more about how we process personal data etc. in the Guidance section on the last pages.

Applicant (the beneficiary)

Applicant's name	Civil registration (CPR) no.	CVR no.

Applicant's address

The applicant is:

☐ Individual (also to be used in connection with personal bankruptcy) ☐ Individual with personally owned business

☐ Company/partnership/association/institution etc. ☐ Estate of a deceased person ☐ Estate in bankruptcy

Which type of party is the applicant in the appeal?

☐ Direct party ☐ Equally ranked party ☐ Party involved in the case

Conditions pertaining to main shareholder If the applicant is the main shareholder/company, and applications are also submitted from the company/main shareholder regarding the same matter, this must be entered in the field next to the question.

			Civil registration (CPR) no.	CVR no.
Is the applicant the main shareholder in one or more companies?	☐ Yes	☐ No		
Has an application been submitted or will an application be submitted by the **company(ies)** regarding the same matter?	☐ Yes	☐ No		
Has an application been submitted or will an application be submitted by the **main shareholders** regarding the same matter?	☐ Yes	☐ No		

Expert Please note: *) Please elaborate in the "position" field on how the expert is equated with the others

The assistance provider is a:

- [ ] Lawyer
- [ ] State-authorised or registered public accountant
- [ ] Member of Foreningen Danske Revisorer
- [ ] Business administration consultant
- [ ] Individual who can be equated with the above *)

Name

Position

Address

CVR no.

Application

Has the subsidy for costs previously been disbursed for the same instance?

- [ ] Yes
- [ ] No

Do you want to submit multiple applications for the same instance?

- [ ] Yes
- [ ] No

Are you applying for adjustment of disbursement on account or subsequent adjustment of subsidy for costs for previous instances?

- [ ] Yes
- [ ] No

Information about the applicant's VAT situation

Is the applicant a business registered for VAT?

- [ ] Yes
- [ ] No

Does the applicant have a VAT deduction for the invoice applied for under the rules of the Danish VAT Act (*Momsloven*)?

- [ ] Full
- [ ] Partial
- [ ] None

Please attach a specification of VAT deduction percentage for right to partial VAT deduction

The costs concern

- [ ] The Danish Tax Appeals Agency (*Skatteankestyrelsen*)
- [ ] Tax Appeals Board
- [ ] The Danish National Tax Tribunal (*Landsskatteretten*)
- [ ] The Danish Tax Assessment Council (*Skatterådet*)
- [ ] The District Court/City Court
- [ ] The High Court
- [ ] The Supreme Court
- [ ] The European Court of Justice
- [ ] EU tax dispute resolution system

Attach invoices for which subsidy for costs is applied

Number of hours you are applying for subsidy for cost? ____________ hours

The percentage applied for is [ ] 50% or [ ] 100% of an amount of DKK ____________

Enter the appeals body's reference number

Enter the expert's number

Does the application amount include costs for subsequent work? [ ] Yes [ ] No

Enter amount

Does the application amount include costs for remission? [ ] Yes [ ] No

Enter amount

Information about the appeal

When answering yes to the questions, remember to attach documentaion, the decision, appeal, advisory opinion, notice of referral etc.

Is the case being reviewed by the Customs and Tax Administration?

- [ ] Yes
- [ ] No

Has the case been appealed against or brought at the initiative of the Danish Ministry of Taxation (*Skatteministeriet*)?

- [ ] Yes
- [ ] No

Has notification been sent to the Tax Appeals Agency that you have decided to appeal to the National Tax Tribunal?

- [ ] Yes
- [ ] No

Has the appeals body or court made a decision or delivered a judgment?

- [ ] Yes
- [ ] No

Is the appeal a test case or is the appeal one of several similar appeals involving the same assistance provider?

- [ ] Yes
- [ ] No

Have you been notified by the Tax Appeals Agency about a referral?

- [ ] Yes
- [ ] No

Assignment

Has the application for subsidy for costs been assigned to the expert?

☐ Yes ☐ No

Has the claim for adjustment of disbursement on account and/or subsequent adjustment been assigned to the expert?

☐ Yes ☐ No

If yes, the subsidy will be paid to the stated expert.

How is the fee calculated?

Has a written fee agreement been concluded?	☐ Yes	☐ No	If yes, attach the fee agreement
If no written fee agreement has been concluded, you must describe the contents of the oral agreement.			State the hourly rate(s) on which the agreement is based
Is the fee calculated according to hours used?	☐ Yes	☐ No	If yes, enter the hourly rate
Are other terms included in the fee agreement?	☐ Yes	☐ No	If yes, enter which agreements
Has a maximum amount been agreed?	☐ Yes	☐ No	If yes, enter the amount
Has an agreement been concluded with other parties on full or partial payment of the fee?	☐ Yes	☐ No	If yes, attach documentation
Has a success fee been agreed?	☐ Yes	☐ No	If yes, enter amount
Has the agreement on provision of assistance been concluded with anyone other than the applicant?	☐ Yes	☐ No	If yes, attach documentation
Have other terms of payment been agreed than those specified in the invoice? Attach any further description and documentation of the fee agreements	☐ Yes	☐ No	Any elaborating description

Bank details

When transferring the subsidy amount to a non-Danish bank, please enter the following information:

Name of bank

Bank address

IBAN code

SWIFT/BIC code

We hereby confirm that the above information is correct. The signature and date must be filled in by the applicant and the expert.

Date	Applicant’s full name	Applicant’s signature
Date	Assistance provider’s full name	Expert’s signature

Applicant’s signature Remember to enter the date and signature in the field. The signature confirms that you have received the assistance for which you have applied for subsidy for costs.

Date	Applicant’s full name	Applicant’s signature

Expert’s certification This is to certify the correctness of the above information and that you can in fact claim subsidy for costs.

Date	Expert’s full name	Expert’s signature

Disbursement The disbursed amount is taxable if, together with other subsidies, it exceeds the total costs.

Send the form to: omk@sktst.dk (via secure email) or by regular mail to:
Skattestyrelsen, Nykøbingvej 76, Bygning 45, 4990 Sakskøbing, Denmark

Guidance

General comments:
This form must be used to apply for subsidy for costs. For costs for an expert opinion, use the form – 02.054 Subsidy for costs for expert opinion.

Costs for expert assistance in tax and duty cases are subsidised according to the rules in Chapter 19 of the Danish Tax Administration Act (*Skatteforvaltningsloven*) and Consolidation Act no. 835 of 3 June 2022, as amended, as well as Danish Executive Order no. 2051 of 11 November 2021 on information about costs for expert assistance etc. in connection with subsidy according to Chapter 19 of the Tax Administration Act (*Bekendtgørelse om oplysninger om udgifter til sagkyndig bistand mv. ved godtgørelse efter skatteforvaltningslovens kapitel 19*).

You can only use this form if the beneficiary or expert is a natural person who is exempt from registration for Digital Post. See Danish Executive Order no. 2017 of 29 October 2021 on administration of Digital Post from public senders (*Bekendtgørelse om forvaltning af Digital Post fra offentlige afsendere*).

Executive Order no. 2051 of 11 November 2021 on information about costs for expert assistance etc. in connection with subsidy according to Chapter 19 of the Tax Administration Act specifies the information that must be enclosed with a an application for subsidy for costs.

Remember to submit all relevant documentation according to the questions answered in the form.

If you have several ongoing appeals, you must fill in one form per appeal.

However, an application may include several invoices if they belong to the same appeal.

If your appeal has been heard by several appeals bodies, you must fill in one form per instance.

If several parties have provided assistance, you must fill in one form per expert.

Find more information in our Danish-language legal guide at skat.dk.

You can obtain subsidy for costs in the following cases:
As a general rule, we grant subsidy for costs for expert assistance, etc. in connection with:
- appeals to the Tax Appeals Agency, the Tax Appeals Board, the National Tax Tribunal
- requests for review of a previous decision by the Tax Appeals Agency, the Tax Appeals Board or the National Tax Tribunal;
- a case concerning taxes heard by the European Court of Justice to which the beneficiary is a party;
- remission, in certain cases;
- subsequent work, subject to certain conditions;
- judicial review, in certain cases.

The case must concern a dispute between a tax authority and a natural or legal person. Taxable companies and foundations can again obtain subsidy for costs for expert assistance etc. where the assistance has been provided on or after 1 January 2017.

You can't obtain subsidy for costs in the following cases:
As a general rule, we don't grant subsidy for costs if the appeal concerns real property, and the case is brought before the courts according to the rule on a direct court hearing.

You can't obtain subsidy for costs in connection with an appeal against a decision on subsidy for costs.

Nor can cost subsidy for costs be obtained in connection with an appeal against decisions according to the Danish Act on Collection of Debt to Public Authorities (*Lov om inddrivelse af gæld til det offentlige*).

A few other case types are exempt from the subsidy for costs scheme.

In addition, subsidy for costs can't be granted for, for example, the preparation of information forms or general advice on tax issues.

You need to attach the following to your application:
In connection with concluded appeals, please attach the following:
- the fee agreement between the beneficiary and the expert (text in the fee agreement which can't be disclosed to the Customs and Tax Administration due to the expert's duty of confidentiality may be omitted);
- a copy of the decision made by the appeals body in question;
- the opinion from the administrative body on the degree of success in the claim;
- the bill(s) for which subsidy is applied for, with a brief description of the work performed and information on the number of hours per instance;
- a writ of summons with the decision that has been appealed to the courts.
- the first appeal submitted to the Tax Appeals Agency with the decision that has been appealed against, unless the material has previously been submitted in connection with an application for subsidy for costs.

In connection with an application for subsidy on account, the following must be attached:
- the fee agreement between the subsidy beneficiary and the expert (text in the fee agreement which can't be disclosed to the Customs and Tax Administration due to the expert's duty of confidentiality may be omitted);
- the bill(s) for which subsidy is applied for, with a brief description of the work performed and information on the number of hours per instance;
- the first appeal submitted to the Tax Appeals Agency with the decision that has been appealed against, unless the material has previously been submitted in connection with an application for subsidy for costs;
- any notifications of referral from the Tax Appeals Agency to the appellant;
- any writ of summons with the decision that has been brought before the courts;
- any request for review;
- any notification of the authority's continuation of the case;
- any request to the Customs and Tax Administration for assistance with elimination of double taxation;
- any appeal writ of summons.

How much of the costs can be subsidised?
In cases where the beneficiary has been fully or largely successful with his cliam, 100% subsidy for costs will be granted.

If, on the other hand, the beneficiary has been unsuccessful or has only been successful to a lesser extent with the application, 50% subsidy for costs will be granted. In cases that have not been concluded, 50% subsidy for costs is granted on account, subject to repayment.

The administrative authority that is repsonsible for making a decision in a case of subsidy for costs will provide an opinion of the degree og succes with the claim - for use in the processing of the application. The opinion is only directional and must be atteached to the claim.

Guidance (continued)

100% subsidy for costs is also granted for costs for expert assistance in connection with a case that has been brought/appealed at the initiative of the Ministry of Taxation. 100% subsidy for costs is only granted for cost items relating to the complaint issues in the case that the authority has brought/appealed and only at the instance before which the authority has brought/appealed the case.

What costs entitle you to a subsidy?
We grant subsidy for costs for which the applicant is liable, such as bills payable on account. Subsidy is granted regardless of whether the appeal or legal action results in an order or a judgement.

In addition to the fee(s) to the expert(s), subsidy is granted for the following costs:
- court fees;
- costs for expert opinion *(for further details, see form 08.054 Subsidy for costs for expert opinion
- costs incurred for expert reports – legal costs imposed by the courts.

The expert's travel expenses may be included in the amount for which subsidy is granted.

Costs incurred for preparation of the actual request for deferral in connection with an appeal may be included in the amount.

The costs are reduced by awarded legal costs, public legal aid and VAT, which is deductible as input VAT.

If the case involves costs that are not covered by the cost subsidy for costs scheme, the costs of the case must be broken down.

No subsidy is granted for fines for contempt of court.

No subsidy is granted for the appeal fee.

Expert assistance:
To obtain subsidy for costs for expert assistance, the assistance must have been provided by a lawyer, a state-authorised or registered public accountant, a business management, financial or tax consultant in agricultural areas, a member of Foreningen Danske Revisorer or by a person who can be equated with this.

Application for disbursement must be sent to us:
An application for subsidy for costs must be submitted to the Danish Tax Agency (*Skattestyrelsen*).

The Tax Agency can obtain additional information for use in the application, for example the assistance provider's accounting records and other documents.

The Tax Agency makes a decision in the case concerning subsidy for costs, for example an assessment of the degree of success with the claim. The Tax Agency will make an assessment of whether the fee in the case is reasonable and may disburse the subsidy subject to any repayment.

In applications for subsidy for costs submitted on or after 1 January 2017, the Tax Agency may wholly or partially refrain from disbursing subsidy for costs in the event of manifestly unreasonable claims for fees in cases on account and concluded cases.

The beneficiary's claim for subsidy for costs can't be sold, pledged or assigned in any other way. However, the claim can be assigned, including pledged, to the expert assistance provider. If the claim has been assigned to the expert, the subsidy is disbursed to the expert. The claim can't be made the subject-matter of legal action or set-off against the beneficiary. If the claim for subsidy for costs has been assigned to the expert, the claim is not protected against legal action.

Please note that the period of limitation for the application for subsidy for costs is 3 years after the appeal has been finally concluded and the deadline for hearing the case at the next instance has expired.

The subsidy for costs is paid into the beneficiary's or expert's NemKonto, or another specified account.

Any claim for repayment of subsidy for costs will be brought against the person to whom the subsidy has been disbursed.

The disbursed amount is not taxable.

Costs incurred in connection with the tax case are not deductible.

Please note that we can demand that amounts be repaid in full or in part if it turns out that we have disbursed too high an amount, see section 52 A of the Tax Administration Act.

Contribution:
All persons, including foundations and special interest groups, can contribute to covering the costs associated with an appeal.

The contribution doesn't reduce the costs elegible for subsidy. The contribution may be taxable.

Anyone who contributes is obliged to notify the Tax Agency thereof.

Annual report:
The Minister for Taxation must annually report to the Danish Parliament (*Folketinget*) on the cost development in cases in which subsidy for costs can be granted according to section 59 of the Tax Administration Act.

Information about your case and information about experts which are included in the case will be processed by the Tax Agency. The information is included in the statistics for use in the annual report.

Reservations and set-off:
The beneficiary and expert certify under criminal liability that the costs claimed are eligible for subsidy under the law.

The disbursement on account is subject to any repayment. If it turns out that the appeal is referred to an instance for which costs for expert assistance etc., are not subject to subsidy, the beneficiary or the expert will be liable to repay the amount on account.

In certain cases, interest will accrue on the amount according to the rules of the Danish Withholding Tax Act.

Reasonableness assessment and liability assessment:
We assess whether the invoiced fee is reasonable based on the nature of the case and its subject-matter, the complexity of the case, the size of the hourly fee relative to an average hourly rate within the industry in question, as well as other relevant information.

Guidance (continued)

In cases in which the size of the amount applied for is manifestly unreasonable, we may wholly or partially refrain from disbursement until a closer examination has been made of the amount of the costs of the case. The same rule applies to applications for subsidy on account. It also applies to cases in which the claim can be expected to exceed a reasonable total fee claim, or if the individual fee claim from the expert in itself appears manifestly unreasonable.

The tax authorities may pass on certain information to the General Council of the Danish Bar and Law Society (*Advokatrådet*) if the tax authorities assess that the information is relevant to the General Council's supervision of the activities of lawyers.

Processing of personal data:
The Danish Tax Agency is part of the Danish Customs and Tax Administration. The Customs and Tax Administration is the data controller for the processing of your personal data. In this text, you can find more information about why and how the Tax Agency processes personal data about you and/or about your personally owned business.

We process the data necessary for the performance of our tasks carried out in the exercise of the official authority vested in us.

In relation to this data collection, our purpose is to assess whether there is a right to subsidy for costs for expert assistance in connection with a tax or duty case. You can read more about subsidy for costs at skat.dk/subsidy-for-costs.

We only process the personal data for which we have a legal and professional processing purpose and which we deem necessary to support the tasks that we carry out in the exercise of the official authority vested in us.

In connection with the specific task, we may, for example, process the following types of ordinary personal data about you:
- identification details such as name, address, civil registration number or CVR number;
- data on financial and business circumstances, including income and assets;
- tax matters from the case which the appeal concerns;
- ownership situation in the applicant's businesses;
- reasonableness assessment of the expert's fee.

If you or the expert has sent us data about criminal offences or sensitive personal data in connection with your case, these will also be processed.

You can find more information about our processing of personal data at skat.dk/en-us/security/privacy-policy/personal-data

Do you need help?
If you have any questions or any other enquiries about the processing of your data, please feel free to send an email via skat.dk/tastselv or a letter to the Tax Agency, addressed to: Skattestyrelsen, Nykøbingvej 76, Bygning 45, 4990 Sakskøbing, Denmark.

You can also call us on tel. +45 72 22 18 18.
You can see our opening hours at skat.dk/contact.