

# Travel allowance form, 2026

## Documentation for disbursement of tax-free travel allowance

Employer's CVR no., business name and address	CVR no.: 99999999, SKTST Transport, Nyvej 1, Gilleleje, Denmark
Employee's CPR no., name and address	Civil reg. (CPR) no. 010101-0101, Niels Nielsen, Skolevej 5, Hillerød, Denmark

Start date <sup>1</sup>	Time <sup>1</sup>	End date <sup>1</sup>	Time <sup>1</sup>	Final destination and any intermediate destinations <sup>2</sup>	Work-related purpose of trip <sup>3</sup>	Duration of trip		Free meals Number <sup>7</sup>	Rates/calculation <sup>4</sup>	
						Days	Hours		Rate	Total
10 Jan 2026	4:00	10 Jan 2026	8:20	Nyvej 1, Gilleleje – Lagervej 5, Odense, Denmark	Collection of truck and driving to customer's warehouse					
10 Jan 2026	8:20	10 Jan 2026	8:45	Lagervej 5, Odense, Denmark	Collection of goods					
10 Jan 2026	8:45	11 Jan 2026	20:05	Lagervej 5, Odense, Denmark – Kaitzbach 7, Dresden, Germany	Freight of goods					
11 Jan 2026	20:05	11 Jan 2026	20:20	Kaitzbach 7, Dresden, Germany	Unloading of goods					
11 Jan 2026	20:20	12 Jan 2026	15:00	Kaitzbach 7, Dresden, Germany – Nyvej 1, Gilleleje, Denmark	Return journey	2	11			
Total										
<b>Calculation of travel allowance</b>										
Accommodation (overnight), only whole days <sup>5</sup>									268,00	
Food and petty acquisitions <sup>6</sup>										
• Whole days						2			625,00	1.250,00
• 1/24 of the rate per subsequent commenced hour of travel							11		26,04	286,44
Deduction for free breakfast, 15% of the per-day rate <sup>7</sup>									93,75	
Deduction for free lunch, 30% of the per-day rate <sup>7</sup>									187,50	
Deduction for free dinner, 30% of the per-day rate <sup>7</sup>									187,50	
Petty acquisitions <sup>8</sup>										
• 25% of the per-day rate for food and petty acquisitions									156,25	
• 1/24 thereof per subsequent commenced hour of travel									6,51	
<b>Total tax-free travel allowance</b>										1.536,44

Prepared on (date)	Signature (employee)	Approved on (date)	Signature (chief dispatcher/employer)	Calculated on (date)	Signature (accountant/employer)

## How to use the form:

The form can be used by both employees and employers. For example, the employee can register the necessary information about their work-related travel activities, and the employer can then check the information and calculate the travel allowance in the form. The applicable rates have been entered in the form. The employer is responsible for ensuring that all necessary information has been included before the disbursement.

- 1 The exact start and end times of the trip must be entered. This is important to ensure that the trip lasts **at least 24 hours**.
- 2 Both the final destination and any intermediate destinations **must** be entered in the form. Final destination and intermediate destinations are geographical locations and must be entered with a level of detail that makes them unambiguous. A business name or an area designation is therefore not enough. However, terms such as 'residence' and 'workshop' may be sufficient if the addresses of these places are otherwise clearly stated in, for example, address lists.
- 3 If the purpose is not work-related, no travel allowances can be disbursed. Always enter the specific purpose of the trip, for example 'Delivery of goods'.
- 4 The form shows the maximum rates for 2026. The rates are adjusted once a year in December and can be seen at [skat.dk/taxrates](https://skat.dk/taxrates).
- 5 'Accommodation' refers to overnight accommodation away from home. An allowance for undocumented expenses for overnight accommodation can **only be disbursed for whole days**. For a trip lasting one day and 23 hours, only one per-day allowance can therefore be disbursed – even if the trip has involved two nights of accommodation away from home. The employee cannot receive a tax-free accommodation allowance if the expenses for accommodation are fully or partially covered as outlay reimbursable according to vouchers submitted, or if free accommodation has been made available to the employee in full or in part.
- 6 It is a condition for disbursement of a tax-free allowance for food and petty acquisitions that a trip lasts at least 24 hours. An allowance can then be disbursed at the rate of 1/24 of the per-day rate for subsequent commenced hours of travel.
- 7 If the employee receives one or more main meals free of charge, the standard rate for food and petty acquisitions must be reduced by 15% for breakfast and 30% for lunch and dinner, respectively.
- 8 If meal expenses are covered according to vouchers submitted, up to 25% of the for the total trip may be disbursed to cover petty acquisitions. Petty acquisitions are purchases in addition to the main meals, for example a cup of coffee.

## As an employer, you must also be aware of the following:

- The employer **must check** whether the conditions for a tax-free travel allowance have been met, including the number of work-related travel days.
- A tax-free travel allowance cannot be disbursed if the travel allowance is deducted from the pre-agreed gross pay, or if the employee has otherwise compensated the employer for receipt of the allowance through pay restructuring.
- If a travel allowance is disbursed at a higher rate than the standard rates, the whole amount will be taxable.
- If an advance has been disbursed, the final calculation and settlement must be made no later than at the end of the month following the month in which the trip was concluded.  
(This means that if the trip is concluded in March, the final settlement must be made by the end of April at the latest).
- Travel expenses can always be covered according to vouchers submitted – also for trips lasting less than 24 hours. If the trip lasts more than 24 hours, a tax-free allowance may also be disbursed to cover expenses for petty acquisitions, see note 8.
- Read more in section C.A.7 of our Danish-language legal guide and in the [Danish Executive Order on Travel Allowance and Mileage Allowance \(Bekendtgørelse omrejse- og befordringsgodtgørelse\)](#).