

User guide

E-tax for companies (DIAS)

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1. What is the purpose of this guide?

The target group is companies, foundations and associations etc. liable to file tax returns. They are called 'the company' in the following.

The purpose of this guide is to provide a general introduction to declaration of Danish corporation tax. For more detailed legal guidance, see [our Danish-language legal guide](#) at skat.dk. The reporting system is in Danish. If you have any questions, please call the Tax Agency, tel. +45 72 22 28 92.

This guide describes the functions of E-tax for companies (DIAS). This is the system used for reporting of companies' circumstances relevant to, for example, calculation of corporation tax (creation of the tax assessment notice).

In order for a company to be able to report corporation tax, it must be registered with a CVR/SE number with the Danish Business Authority at [virk.dk](#) and have either MitID or an E-tax password (to get an E-tax password, please call the Tax Agency, tel. +45 72 22 28 82).

2. Important information

You must file the tax return in E-tax for companies (DIAS) via E-tax for businesses. You log in via skat.dk. Generally, the deadline for filing the tax return is six months after the end of the income year. This means, for example, that the reporting deadline for a company whose income year follows the calendar year is 30 June in the following year. As soon as the income year has ended, the reporting can be made (Note: tax returns must be filed in chronological order). You can see the company's deadline for timely reporting of the tax return by logging on to E-tax and accessing the deadline under 'Grundregistrering' (Basic registration) or 'Oplysningsskema' (Tax return) and selecting the desired relevant income year and clicking 'Skift visning' (Change view). Please note that there could be a lot of pressure on the system in the run-up to the reporting deadline, so it is recommended to file the tax return well in advance.

For companies being dissolved, a written statement must be submitted to the Danish Tax Agency (*Skattestyrelsen*) within one month of the dissolution, stating the income for the final income year.

If the deadline is exceeded, you will be charged a penalty of DKK 400 for each day of exceeding the deadline. The maximum penalty is DKK 10,000, and the penalty is calculated for each company in a jointly taxed group of companies that fails to file the tax return on time. The maximum penalty tax of DKK 10,000 is calculated per company. The total penalty is charged to the management company's tax assessment notice.

Foundations meeting the conditions for submitting a declaration and which fail to meet the deadline will be charged a penalty of DKK 1,000, regardless of whether the deadline has been exceeded by one or more days.

Companies' rights in E-tax for companies (DIAS)

The rights to access functionality in the system depend on which type of company the user is logged in as. To understand the definitions used by the Tax Agency in the area of corporation tax, read more here:

- Foundations and associations: Have rights to navigate the system's functionality on their own behalf.
- Individual companies: Have rights to navigate the system's functionality on their own behalf.
- The management company: Have rights to navigate the system on their own behalf and on behalf of their subsidiaries.
- Subsidiaries: Can basically view the same things in the system as individual companies, but subsidiaries have limited rights in selected areas of E-tax for companies (DIAS), as they are subordinate to a management company.

3. How to log in to and navigate in E-tax for companies (DIAS)

After logging in via skat.dk using your MitID or E-tax password, select 'Skat for selskaber mv' (Tax for companies etc.) and then click 'Selskabsskat' (Corporation tax) and the subsequent page 'Selskabsskat' (Corporation tax) again. You will then land on the front page of E-tax for companies (DIAS).

On the front page you find general reporting information:

- XHTML files cannot be uploaded.
- If the company's first income year has been changed for tax purposes, ending earlier than expected, the reason is that the company was established with a first fiscal year in which the date of 1 April is included twice. For tax purposes, see section 10 of the Danish Corporation Tax Act (*Selskabsskatteloven*), it is not permitted to have an income year including 1 April twice, so the company's first income year has been changed for tax purposes.

From the front page you can access various sub-pages via the menu on the left-hand side, for example 'Acontoskat' (Tax on account), 'Grundregistrering' (Basic registration) etc.

Selecting income year

Each page has a 'Vælg indkomstår' (Select income year) option in the top left-hand corner. When the income year has been selected in the drop-down list, click 'Skift visning' (Change view). This will display information about the company for the income year in question. You can choose between all the income years appearing in the drop-down list. If the company has several income periods in the income year, select one period at a time, for example if the company has been a subsidiary for one period and an individual company for another period. Please note that tax returns must always be filed in chronological order. This means that you must report for the oldest year first before reporting for a later year. The same applies if you are reporting for several income periods (sub-periods) in the same income year.

4. Basic registrations

On the basic registration (Grundregistrering) page you can view all basic registrations about the company available in the system.

It is possible to make changes/additions in the following areas:

- Joint taxation (adding and removing companies from jointly taxed groups)
- Restructurings, registration of tax-free mergers, partial divisions, full divisions and the addition of assets
- Income year and reporting deadline
- Tax liability, including article of taxation, corporation tax rate and if you are exempt from tax liability
- Tonnage taxation
- Tax accounting currency
- International joint taxation

If you wish to change these basic registrations, you can do so by clicking the relevant links on the basic registration page.

You can see what is registered with the Danish Business Authority, including contact details, date of incorporation and operation mode code. Corrections of such data must be made with the Danish Business Authority at virk.dk

It is important that all basic registrations are up to date before you start reporting the tax return for the year in question – for example joint taxation, restructurings etc. To ensure correct registration, you are always welcome to call the Tax Agency, tel. +45 72 22 28 82.

Please note that in the first income year or subsequent income years, for tax purposes, the company must not include the date 1 April twice.

5. Tax return

Worth knowing before reporting

The tax return consists of up to five tabs – 'Indberet' (Report), 'Skattepligtig indkomst' (Taxable income), 'Ultimo underskud' (End-of-period loss), 'Konsekvens' (Consequence) and 'Kvittering' (Confirmation of receipt). However, subsidiaries have only three tabs – 'Indberet' (Report), 'Konsekvens' (Consequence) and 'Kvittering' (Confirmation of receipt). On the consequence page, the company confirms the information entered under the previous tabs. If you want to correct the information entered, click 'tilbage' (back) to go back to the previous tab. Here you can correct the information or choose to leave the flow completely. If you want to continue with the information entered, you must tick 'Godkend og indberet' (Approve and submit) at the bottom left of the 'Konsekvens' (Consequence) tab. You will then be redirected to the confirmation-of-receipt page.

Reporting tips

- Remember to update all basic registrations before you start reporting the tax return for the year in question.
- Make sure you have all relevant data at hand before you start reporting the tax return such as accounting figures, the statement of your taxable income, files for attachment or information about the allocation of losses.
- All fields marked with an asterisk (*) are mandatory and must be filled in before the next tab can be accessed. If a mandatory field is not filled in when you click the next tab, you will be told that the field must be filled in before you can continue.
- Other fields that are not marked with an asterisk must be filled in only if they are relevant to you.
- If you click the '?' icon, a help/explanation text will appear next to each field. The text box can be removed by clicking 'Luk' (Close).
- It is always possible to discontinue the reporting via the link 'Tilbage til oversigt' (Back to overview) in the bottom left-hand corner. If the company wants to leave the reporting page, but wants to keep the reported information, click 'Gem kladde' (Save draft) at the bottom of the page.

- A previously saved draft can be accessed by users who have the right to view the company's information in E-tax for companies (DIAS) until expiry of the reporting deadline. The Danish Customs and Tax Administration (*Skatteforvaltningen*) does not have access to the company's drafts.
- Select 'Slet kladde' (Delete draft) to delete the draft.
- If the tax return has been reported before the expiry of the reporting deadline, it is still possible to change the status of the tax return to draft status, and it can then be deleted. This can be done as long as the reporting deadline has not yet expired.
- Once the reporting deadline has passed, if you need to reopen the tax return, you can make a request on the front page of the tax return for the relevant income year. Read more in the section on 'Genoptagelse'(Reopening).

Step 1: How to start reporting

To report the company's taxable income for the calculation of corporation tax, select 'Oplysningsskema (Selvangivelse)' (Tax return) in the menu on the left. You will now automatically be taken to the most recent income year available in the system. To select the reporting period, use the drop-down menu in the top left-hand corner and click 'Skift visning' (Change view). You will now land on the selected period where you can create a draft by clicking 'Begynd indberetning' (Start reporting). Please note that the system does not allow you to start reporting if reporting for a previous period is missing.

Before you start the draft, you will receive a reminder to make sure that all your basic registrations are up to date. If your basic registrations are not correct, the system may retrieve the wrong form, and the taxable income may be calculated incorrectly. If the basic registrations are not correct or are incomplete, for example because a company is missing from a jointly taxed group, press 'Annullér' (Cancel). You will then be able to update your basic registrations. If the basic registrations have been filled in and are correct, click 'Fortsæt til Oplysningsskema (Selvangivelse)' (Continue to tax return) to start reporting. To ensure correct registration, you are welcome to call the Tax Agency, tel. +45 72 22 28 82.

Jointly taxed companies

The conditions for joint taxation are set out in section 31C of the Corporation Tax Act and apply, for example, where a company owns more than half of the voting rights in another company.

On the page 'Oplysningseskema (Selvangivelse)' (Tax return), the management company has access to all tax returns of the jointly taxed companies and can switch between a subsidiary and itself by clicking on the relevant company on the left-hand side. A management company reports its own tax return, which contains the taxable income before losses for all jointly taxed companies. The management company must also report the allocation of any losses among the jointly taxed companies as well as all the companies' end-of-period residual losses for the income year. It is also possible for the management company to fill in the rest of the fields of the 'Oplysningseskema (Selvangivelse)' (Tax return) for its subsidiaries.

The jointly taxed companies other than the management company may report their own tax returns, although taxable income and any losses must be reported under the management company. Even if a group of jointly taxed companies comprises more than one subsidiary, the subsidiary can only view its own information and the identity of the management company.

Step 2: Report – tab 1

The first tab of the tax return form is 'Indberet' (Report). This contains all fields relating to the circumstances of the entity liable to pay tax during the income year. These may be events affecting losses, depreciation/amortisation, transfer pricing, tonnage information, accounting information, dividends etc., depending on the company's tax situation.

Income information

Carryforward of losses attributed to specific sources of income:

Fields relating to loss balances that are 'activated' when certain assumptions are realised, for example in the case of gains on the sale of property, shares and capital

gains etc.
The fields are mandatory.

Recapture of tax loss:

Foreign losses to be deducted from Danish income must be converted to a tax value and entered as recapture of tax loss. If a profit is generated from activities abroad in a subsequent income year, this profit will be taxed in Denmark, and the recapture of tax loss will be reduced by its tax value.
Only fields that are relevant to the company need to be filled.

Loss carryforward for application purposes:

The tax credit scheme is a special scheme for companies that are generating a loss due to expenses associated with research and development activities. If these companies make a loss and at the same time meet certain conditions, the tax value of the part of their losses generated by the above activities can be paid out to them. The field is mandatory. If the company answers yes, it must fill in additional fields with information that the Tax Agency needs to process the company's request for applying the tax credit scheme.

Dividends and relief

Fields concerning dividends and foreign tax relief.

Controlled transactions:

Transactions between associated companies must follow the arm's length principle. This means that prices must be set as if the parties to the transaction were independent from one another. If the company has traded with associated companies, it may be subject to transfer pricing documentation rules. The answers given in

the fields in this section determine whether the company is subject to these rules and obliged to submit additional documentation. The fields are mandatory.

Reduced interest deduction

The fields concern information on whether the company's right to deduct interest expenses has been reduced.

The rules on reduced interest deduction are intended to ensure that companies cannot minimise their tax payments to Denmark by deducting interest expenses in Denmark, even though the income financed by the interest expenses would not be taxed in Denmark.

Adjustment for loss carryforward

In these fields, the company must state whether any events have occurred in the previous income year that affect the company's loss carryforward. The first field is therefore mandatory. If the company answers yes, the system will show a list of these events. The company must fill in the relevant conditions with a yes.

Information about specific events

This information is relevant to restructuring issues.

Special funding contribution

Fields related to increased income tax for the financial sector, used for reporting income for jointly taxed companies covered by section 17A of the Corporation Tax Act. The fields are generally only relevant to companies in the financial sector and do not need to be filled in by other companies.

Special income conditions

The fields concern information relevant to the calculation of taxable income, meaning that some of the fields are mandatory. Companies subject to tonnage taxation will also have to answer mandatory questions regarding the tonnage tax scheme in this section.

Accounting information and auditor assistance

The fields must be filled in because they relate to matters stated in the Danish Executive Order on Minimum Requirements for Large Enterprises (*Mindstekravsbekendtgørelsen for større virksomheder*). Such matters may result in the company being obliged to attach its annual accounts for tax purposes.

Other information

Indication of the application of the Danish Tax Deduction for Investors Act (*Investorfradragsloven*).

When all the necessary information has been filled in under tab 1, we recommend clicking 'gem' (Save) before moving on to the next tab via 'Gå til skattepligtig indkomst' (Go to taxable income) in the bottom right-hand corner.

Step 3: Taxable income - tab 2

Under the next tab of the tax return, the company must declare its taxable income.

The following companies are not required to declare their taxable income, so they cannot see the reporting view:

- Subsidiaries
- Companies covered by section 3A of the Corporation Tax Act
- Foundations etc. taxed under the Danish Foundation Tax Act (*Fondsbeskatningsloven*) that have completed a declaration form under tab 1
- Associations taxed under section 1(1)(6) of the Corporation Tax Act that have completed a declaration form under tab 1.

The taxable income of subsidiaries is reported under the management company, which reports the taxable income before loss carryforward from previous years for each jointly taxed company. The management company reports residual loss carryforward from previous years in field 003. It must be stated as a single total amount for the whole group of jointly taxed companies.

Separately taxed companies can click the button 'Vis automatisk beregning' (Show automatic calculation) in field 003 'Anvendt skattemæssigt underskud fra tidligere indkomstår' (Loss carryforward from previous income years for tax purposes). The system then automatically inserts the amount in field 003. If the company wants to enter the amount manually in field 003, deselect 'Anvend automatisk beregning' (Apply automatic calculation).

Step 4: End-of-period loss – tab 3

Only a management company or an individual company is able to report losses.

Under tab 3, you must report own loss carryforward from previous years, allocation of the year's loss, the allocation of losses among the jointly taxed companies and end-of-period residual losses from current and/or previous income years/sub-periods.

The table shows the losses at the beginning of the period, and the company then states the carryforward and allocation of losses and residual losses at the end of the period.

If you note errors or inconsistencies in the losses registered for previous income years, you must request a reopening of the income years to which such errors relate.

Loss carryforward must be the same as the amount reported in field 003 under tab 2 in order for you to be able to continue reporting.

If the end-of-period loss is larger than the beginning-of-period loss less loss carryforward for the year, the system will show this message on the consequence page:



Selskabet har fremført mere i underskud, end differencen mellem primo og ultimo underskud for selvangivelsesperioden.

Translation of the image above:

The company's loss carryforward exceeds the difference between the losses at the beginning and end of the period reported.

The message does not block continuing to 'Se konsekvens' (See consequence).

Click 'Se konsekvens' (See consequence) in the bottom right-hand corner when the page 'Ultimo underskud (End-of-period loss) has been completed.

Step 5: Consequence – tab 4

When all relevant information has been entered to 'Oplysningsskema (Selvangivelse)' (Tax return), the system will show the calculated provisional tax on the consequence page (without any penalties), as well as the information entered in the tax return. If you want to correct individual fields, you can go back to the relevant tab and make the correction.

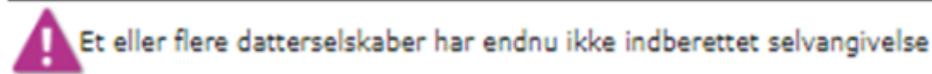
If you are ready to submit the tax return, tick the box at the bottom left, then click 'Godkend og indberet' (Approve and submit). The company receives a receipt confirming that the tax return has been submitted.

Please note that the system shows a provisional tax calculation. The final tax calculation can be seen from the tax assessment notice issued by the Tax Agency.

Consequence – for jointly taxed companies

The management company is responsible for ensuring that the tax returns of all the jointly taxed companies are reported correctly. It is not possible to create a tax assessment notice until all the jointly taxed companies have completed their reporting. If the group of jointly taxed companies is not registered correctly, this must be corrected before a correct annual tax assessment notice can be generated.

When the management company reports its tax return and one or more subsidiaries have not yet reported their tax returns, the system displays this message:



Translation of the image above:

One or more subsidiaries have not yet reported their tax returns.

The message does not block the reporting.

The management company or subsidiary must call the Tax Agency, tel. +45 72 22 28 82, if it is not possible to report one or more tax returns for the jointly taxed companies.

Step 6: Confirmation of receipt – tab 5

Up until the reporting deadline, you can still change the status of the tax return back to draft status. You can then make corrections to it and submit it again. After the expiry of the reporting deadline, you will have to ask for the tax return to be reopened if you want to make any changes. See the section on Reopening.

Please note that any attached attachments will not appear on the confirmation-of-receipt page. To see the attachments, after closing the confirmation-of-receipt page click the link 'Tilbage til oversigt' (Back to overview) in the bottom right-hand corner and then 'Vis oplysningsskema' (Show tax return). Any attachments attached will appear at the bottom of the tax return, from where you can open or download them.

On the basis of the reported taxable income, the system generates a specification of the tax payable by the group of jointly taxed companies/legal entity. This is a provisional tax calculation, partly because it does not include any tax paid on account or interest.

If the tax return is submitted after the reporting deadline, you will be notified by the Tax Agency of any penalties for late submission.

6. Changes after the reporting deadline - Reopening

After the expiry of the reporting deadline, the company cannot change the status of the tax return back to draft status, so in order to make any changes, it must request a reopening of basic registrations or of the tax return.

To request reopening, click 'Oplysningsskema (Selvangivelsen)' (Tax return) in the menu on the left, then select the relevant income year. Click 'Anmod om genoptagelse af skatteansættelsen' (Request reopening of the tax assessment).

If you want to reopen more than one income year, you must start with the earliest income year. For example, if you want to reopen both 2021 and 2022, you must start with 2021.

The request for reopening involves two steps: 1) request for reopening and 2) reporting the tax return.

Request for reopening/changes

When requesting a reopening, it is important that you choose the desired type of reopening as the first step.

You can choose between the following types of reopening: ordinary reopening, extraordinary reopening, ordinary basic registrations and extraordinary basic registrations.

If you request a reopening before 1 May of the fourth year after the reporting deadline, it is considered an ordinary reopening.

When you request an ordinary reopening, it is important that, after starting the request (step 1), you report the tax return again (where a reopening draft has been opened). This is because the reopening will not be sent to the Tax Agency until you have reported the tax return draft again (step 2).

Read more about ordinary reopening.

If you request an extraordinary reopening or change of basic registrations, the request for reopening will be sent to the Tax Agency when the request (step 1) has been completed. You do not need to report a draft tax return again.

NOTE: Once you have received confirmation that your reopening request has been received, it is no longer possible to cancel the request. If you accidentally created a request for the wrong year or made some other mistake, please call the Danish Tax Agency, tel. +45 72 22 28 82 to explain which companies and income years the request concerns.

Reopening of tax return – ordinary reopening

Once you have completed the request (step 1), you must report a draft tax return showing the changes by clicking 'Videre til oplysningskemaet' (Move to tax return).

NOTE: If the change concerns the taxable income of one or more jointly taxed companies, the reopening must be initiated by the management company. Subsequently, the affected companies must also report new draft tax returns (showing any changes).

If a subsidiary wishes to request a change of its own affairs that will not affect the assessment of the taxable income or the loss register, the subsidiary may itself request a reopening. For example, the subsidiary can request changes to information about dividends where dividend tax has been withheld.

Should the company later realise that in fact the tax return did not need reopening, but that the basic registrations needed correcting, the company must call the Tax Agency, tel. +45 72 22 28 82. This is because the company cannot cancel the request for reopening.

If it is not possible to complete the reporting of the draft tax return, please call the Tax Agency, tel. +45 72 22 28 82, and explain which companies and income years are affected by the problem.

7. Requests concerning the page 'Grundregistrering' (Basic registration)

Some changes require approval by another company or by the Tax Agency. Accordingly, these actions trigger a request in the system.

Requests for approval by the Tax Agency are issued in the following situations:

- Rescheduling of income years due to external factors
- Extension of the reporting deadline
- Request for cessation – requires reporting of new tax return for the closing period
- Change of currency, article of taxation or tax liability

NOTE: Call the Tax Agency, tel. +45 72 22 28 82, if the change is to have an effect on the company's etc. first income year or on years prior to the current year.

Requests for approval are issued to the company or its management company in the following situations:

- Adding a company to a group of jointly taxed companies
- Confirmation of tax-free restructuring

On the request page (Anmodninger), accessed via the menu on the left, you can see the requests submitted by the company itself and the requests received by the company from other companies.

The categories of requests are shown:

Received: Requests to which the company has not yet responded. When the company opens one of these requests, it can either accept or reject it.

Submitted: Requests submitted to the Tax Agency or another company to which the recipient/company has not yet responded.

Registered: Completed requests. The requests move to this tab when the recipient has responded to the request by either accepting or rejecting it.

Click on one of the requests to see the details.

If you want to see all actions/changes made in the system in relation to the company, go to the event log (separate menu item in E-tax for companies (DIAS)).

8. Tax on account – payment of provisional tax

Tax on account or provisional tax is paid continuously over the year. Tax on account is calculated automatically, based on previous years' earnings. In order to change or pay your tax on account, you must access the company's on-account tax rates.

You can do this by accessing the page 'Acontoskat' (Tax on account) in the menu on the left in E-tax for companies (DIAS). See the section on how to log in and navigate in E-tax for companies (DIAS). There you can select the relevant year via the income year selector at the top (see 'Valg af indkomstår' (Select income year)). On this page you can:

- See your on-account tax status for the periods, including the basis for calculating the tax on account.
- Change your on-account tax rate via E-tax on account.
- Access your Tax Account to see the balance owed.

Read more about tax on account and on-account rates [here](#).