

Decision under section 48 of the Danish Pension Tax Act on Tax-Free Disbursement

You should complete this form if you have made contributions to a pension scheme subject to title I of the Danish Pension Tax Act (annuity pension, temporary life annuity or life annuity) without having been entitled to tax relief or exemption for all contributions.

You should complete this form if you have made contributions to a pension scheme subject to section 53A of the Danish Pension Tax Act without having been entitled to tax relief or exemption while living abroad.

You should complete one form for each insurance/pension scheme you request the Danish Tax Agency to make a decision on.

a) Pension holder	a) Name	Civil reg.no. (CPR)	
	Address	Telephone	
	Postal code and town	Country	
b) Details	The pension holder has not been entitled to tax relief or exemption for contributions in the following years:		
	Liable to tax in (country)	Year	Amount
	Name and address of pension provider:		Danish CVR no. (Central business reg. no.)
	c) Name	SE no. (VAT reg. no.)	
Address			
Postal code and town	Country		
d) Foreign pension scheme with the following account/policy number	e) Pension scheme with a Danish pension provider with the following account/policy number:		
f) Lawyer etc.	Name	Danish CVR no. (Central business reg. no.)	
	Address	SE no. (VAT reg. no.)	
	Postal code and town	Country	

I hereby declare that from 18 February 1992 until the pension disbursements start the above-named pension holder was not entitled to tax relief for taxable income or exemption for contributions made by an employer in the country/countries where the pension holder was liable to pay tax when the contribution(s) was/were made. This may be because the country in question does not grant tax relief or exemption for contributions made to the relevant insurance/pension scheme, or the country in question does not collect income tax.

Date

Signature

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As of 1 January 2014, it is possible to obtain a decision from the Danish Tax Agency on whether it has been sufficiently documented that there has been no tax relief or exemption for contributions made to a tax-privileged pension scheme in Denmark or abroad. The same applies to pension schemes subject to section 53A of the Danish Pension Tax Act. The provision is provided in section 48 of the Danish Pension Tax Act.

Executive Order no. 1556 of 18 December 2013 provides information on how to document that you were not entitled to tax relief or exemption for the contributions.

In order for the Danish Tax Agency to make a decision, you need to provide information on:

- Contributions, made by you or your employer to the pension scheme, which had not been granted tax relief or exemption when your taxable income was calculated.
- Rules applying to the tax treatment of contributions to the pension scheme etc., including rules stipulating that tax relief and exemption were not granted for the contributions when your foreign taxable income was calculated.
- The year(s) or part of year(s) when tax relief or exemption was not granted for your contributions.
- The country/those countries in which you were liable to pay tax at the time when you or your employer made the contributions that were not granted tax relief or exemption.
- Documentation that your taxable income in the years that you state you were not granted to tax relief or exemption for your contributions has been finally determined by the competent authority.

Your taxable income for the years in which you have made contributions to your pension scheme without tax relief or exemption must be finally determined by the competent authority before the Danish Tax Agency can make a decision. If you have appealed your tax assessment, you must wait for the appeal to be finally settled.

If you are unable to obtain approval from the competent authority, you can have a tax expert approve the form. A tax expert is a person who is a lawyer, state-authorised or registered accountant, a member of the trade organisation FSR - Danish Auditors or an individual, including an individual abroad, of equal rank as this individual must document personal education and practical experience in the tax treatment of pension contributions in the country in question.

The tax expert must clearly document that he/she meets the tax expert requirements. It is insufficient to merely state a name and an address. The Danish Tax Agency must be able to see that the tax expert is a lawyer, a state-authorised or registered accountant, etc.

Note: Contributions made to a foreign insurance/pension scheme approved as deductible for tax purposes in Denmark under section 15 D of the Danish Pension Tax Act, and which after 60 months become subject to section 53A of the Danish Pension Tax Act are considered deductible contributions subject to section 53A.

Guidance

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| a) State the name, address, etc. of the pension holder. | e) State the account/policy number here if the pension scheme was set up with a Danish pension provider. |
| b) State the year/years that the pension holder was not entitled to tax relief or exemption for contributions or premiums made to his/her pension scheme. State the country in which the contributions were made, year and amounts. | f) State the name, address, etc. of lawyer, accountant or other tax expert who has approved the form. |
| c) State the name, address and CVR no./SE no. of the pension provider where the pension scheme is set up. | |
| d) State the account/policy number here if the pension scheme was set up with a foreign pension provider. | |

Please send the form to:

Skattestyrelsen
Nykøbingvej 76
Bygning 45
4990 Sakskøbing
Denmark