

2022

Tax return with two tax liability periods

Skattestyrelsen
Postboks 9
4930 Maribo

CPR no. (civil reg. no.)

Name and address

Guidance

This tax return is for taxpayers who have been subject to both limited tax liability and full tax liability during the income year

If you were subject to limited tax liability for part of the income year and subject to full liability for another part of the income year, you can complete this tax return. However, if you were self-employed during one or both of the periods, you cannot use this form. Instead, you should use forms 04.003 and 04.009.

If, during the period in which you were subject to full tax liability, you received income from abroad in addition to your Danish income, you should also complete form 04.012 and submit it together with your tax return.

Complete your tax return

It is your responsibility to ensure that all the figures declared are correct. Therefore you should always complete your tax return, even if you do not have any income or deductions other than the amounts already known to the Danish Tax Agency.

At www.skat.dk/tastelv under 'Skatteinformation' (Tax information), you can see the information the Danish Tax Agency already holds about you. You can use this information when you complete your tax return. The amount fields on this tax return have been divided into two periods. The first column is for the period during which you were subject to full tax liability, and the other column is for the period during which you were subject to limited tax liability.

Some of the amount fields are shaded. If the field cannot be used for the relevant tax liability period, it is fully shaded. If we ask you to use form 04.071, you should complete that form with the amount in question and submit it together with your tax return. If we ask you to use form 04.031, you should only complete that form if you meet the conditions for being taxed according to the cross-border worker rules and you wish to be taxed according to these.

Special rules applying to the period with limited tax liability

You can only deduct expenses related to income subject to limited tax liability.

Taxation according to the cross-border worker rules

If you have earned at least 75% of your global income in Denmark but are resident for tax purposes in another country, you can choose to be taxed as a cross-border worker. If you wish to be taxed according to the cross-border worker rules, you must fill in and submit the form entitled 'Supplement to tax return for taxpayers with limited tax liability' (form 04.031) together with this tax return. More information about the cross-border worker rules is available on form 04.031.

Read more about cross-border worker rules on form 04.031 or at www.skat.dk/graensegaenger.

Regarding deduction for interest payments, maintenance payments, etc. (boxes 44 and 56)

If, for the period during which you were subject to limited tax liability, you wish to deduct maintenance payments etc. (box 56) or private interest payments (box 44), you must meet the conditions for being taxed according to the cross-border worker rules and inform the Danish Tax Agency that you wish to be taxed according to these.

Deduction for wage costs in connection with renovation work and household services

If you are subject to limited tax liability and you own property in

Denmark, expenses relating to your Danish property are tax deductible. Use this form to declare the deduction.

If you are subject to limited tax liability and own a primary residence and/or secondary residence abroad, the expenses are only tax deductible if you meet the conditions for being taxed according to the cross-border worker rules and wish to be taxed according to these. Use form 04.031 to declare the deduction.

Personal allowance if you are subject to limited tax liability for less than one year

If you have been subject to limited tax liability in Denmark for a shorter period than one year, you can choose to have your income converted into income for the full year and combined with your Danish personal allowance (tick box 69). If you do not choose this option, you will be taxed on the basis of your actual income from Denmark for the part year, but your personal allowance will not be used.

Income for a full year if you are subject to full tax liability for less than one year

If you were subject to full tax liability, you can choose to be taxed on the basis of your actual income for the full year. This means that in addition to the income subject to Danish taxation, you also need to declare any other income received in the period during which you were subject to limited tax liability (this may be income received from abroad or from Denmark, even if you have declared this income for the period in which you were subject to limited tax liability). If you choose this option, you should submit additional information.

Remember the deadline of 1 July 2023

We must have your tax return on 1 July 2023 at the latest. You can submit it via E-tax (TastSelv) or send it to Skattestyrelsen, Postboks 9, 4930 Maribo, Denmark.

If you are late in filing your tax return, you will be charged a penalty for late filing of DKK 200 for each day by which the deadline is exceeded. However, maximum DKK 5,000 in total. If your taxable income does not exceed DKK 552,500, the penalty will be DKK 100 for each day by which the deadline is missed, but not more than DKK 2,500 in total.

Please note that the deadline for submitting the tax return may be extended only in special circumstances. If you would like to have the deadline extended, we need you to submit a well-founded application by 1 July 2023.

Pay your outstanding tax in good time and save money

If you pay your outstanding tax after January and before 1 July 2023 at the latest, you will be charged interest on a daily basis at an annual rate of 1.7 % from and including 1 January to the day when you make the payment. If you do not pay your outstanding tax by 1 July at the latest, we will collect the tax with an interest charge of 3.7 %.

The 1 July 2023 deadline applies regardless of whether or not you have received your tax assessment notice. Read more about outstanding tax at www.skat.dk/outstandingtax.

Further information

More information about the tax return is available at the Danish Tax Agency's website, or you can call us on + 45 72 22 27 95. The tax return forms are available at www.skat.dk/forms.

		Box	Full tax liability	Limited tax liability	2/4 Field no.
Period of tax liability	Enter dates for various tax liability periods of the income year. If required, please use the comment field on page 4.		dd/mm – dd/mm	dd/mm – dd/mm	
Personal income subject to labour market contributions (8%)	Earned income, fees for board membership, free telephone, company car, etc. before deduction of labour market contributions	11			202
	Fees, income from providing domestic help and the value of any employee benefits before deduction of labour market contributions	12			210
	Anniversary bonuses and termination benefits, etc. before deduction of labour market contributions	14			243
	Other personal income such as private day care provision for children	15			207
Personal income not subject to labour market contributions	Pensions, state education grants (SU), unemployment, sickness and parental leave benefits (dagpenge), etc.	16			204
	French tax paid on Danish civil service pension eligible for tax relief in box 16	775			775
	Group life assurance via trade union, grants, certain employee benefits, etc.	17			229
	Public service awards	18			256
	Maintenance payments received	19			212
	Other personal income, such as small employee benefits exceeding a total value of DKK 1,200, income from renting out rented or cooperative home long-term, income from renting out a car and boat, etc.	20			250
	Contributions to company old-age pension scheme, group life assurance, etc. deducted from your salary	347			347
	Dividends from employee investment company	784			784
	Distribution from and profit on disposal of shares from an employee investment company	785			785
	Recapture of investor's deductions	786			068
Deductions from personal income	Contributions to personal annuity pension scheme and temporary old-age pension – maximum DKK 59,200	21		Use form 04.031	416
	Repayment of cash benefits (kontanthjælp), introductory benefits for foreigners, etc.	23			477
	Contributions to personal life pension schemes with regular payments out	24		Use form 04.031	436
	Temporary pension schemes for self-employed persons.	25		Use form 04.031	444
	Deductible share of those contributions made before 2010 which were covered by the transitional rules for annuity pension schemes and temporary old-age pensions	25			444
	Deductible deposits into a business start-up account	27			426
	Tax-free part of the pension etc. (that part of the pension under box 16 which cannot be taxed in Denmark)	28			475
	Deductions for certain foreign guest students who began their studies after 2010	437			437
	Deductions for certain foreign guest students who began their studies before 2011	491			491
	Deductions for foreign mandatory social contributions	459	Use form 04.012		459
	Other deductions from personal income	29			425
Income from capital	Profit or loss on bond-based investment units with minimum taxation	30			330
<i>Deductible losses must be entered with a minus sign</i>	Interest income from bank deposits etc. Interest income from bonds and mortgage deeds held in a custody account in a Danish bank and distributions from bond-based investment undertakings subject to minimum taxation where tax on dividends is not withheld at source. Positive return on certain pension schemes (covered by section 53A of the Danish Pension Tax Act)	31			233
To be continued	Profit/loss on Danish bonds admitted for trading on a regulated market	32			327
	Reserve fund distributions from mortgage credit institutions, amounts received transferred via an adviser from an investment undertaking and capital appreciation of pension investments and amounts from customer schemes.	33			249
	Distributions from investment companies and investment units with minimum taxation, which are not share-based, where tax on dividends is withheld at source	34		Use form 04.031	247
	Profit or loss on certain ship investment schemes (losses must be entered with a minus sign). Profit on shares in other investment project partnership activities (anpartsvirksomhed)	35			217
	Profit or loss on the termination of certain ship investment schemes. Profit on shares in other investment project partnership activities which have terminated (ophør af anpartsvirksomhed)	36			254
	Income from renting out all-year residence for part of the year. Income from renting out a holiday home and room. Income from renting out an apartment in a two-family home. Income from renting out a home (owner-occupied, rented and cooperative home)	37			218

		Box	Full tax liability	Limited tax liability	3/4 Field no.
Continued Income from capital <i>Deductible losses must be entered with a minus sign</i>	Profit/loss on shares/units in investment companies which are not share-based (market-value principle)	38			239
	Other income from capital	39			214
	Profit or loss on bonds not admitted for trading on a regulated market	40			328
	Profit or loss on financial contracts	346			346
Deductions, income from capital	Interest payments on debts to mortgage credit institutions and third-mortgage credit institutions (reallånefonde), and tax deductible capital losses resulting from the refinancing of cash loans for Danish property	41			483
	Interest payments on debts to banks, pension funds, insurance and financing companies, and in connection with charge card schemes and mortgage deeds held in a custody account in a Danish bank related to Danish property	42			481
	Interest payments on student loan	43		Use form 04.031	489
	Interest payments on other debts, including government guaranteed-student loans in a bank, and mortgage deeds not held in a custody account	44	Use form 04.071	Use form 04.071	485
Assessed deductions	Fees for trade union membership – cannot exceed DKK 6,000	50			458
	Deduction for transport between home and work	51			417
	Contributions towards unemployment insurance, flex allowance and other early retirement schemes	52			439
	Contributions towards unemployment insurance (contributions to flex allowance and other early retirement schemes are not deductible)	52			439
	Travel expenses (deduction for food and accommodation during travels, cannot exceed DKK 29,600)	53			429
	Deduction for fishermen and tax relief on income earned on board ships registered in the Danish International Register of Shipping (limited maritime traffic), and expenses for fees for board membership	54			419
	Donations to approved associations etc. (cannot exceed DKK 17,200)	55		Use form 04.031	412
	Donations to cultural and research institutions	447			447
	Regular donations to approved associations etc.	448			448
	Maintenance payments to former spouse and child support payments. Obligations to tenant(s) with a life interest in property owned by the taxpayer (aftægtsforpligtelser) etc.	56	Use form 04.071	Use form 04.071	411
	Deductible deposits into a business establishment savings account	57			472
	Other employment-related expenses (deduct the first DKK 6,600 before you enter an amount)	58			449
	Expenses for listed Danish buildings	59			456
	Tax deduction for home improvement and household – cannot exceed DKK 12,900 in 2022. (If the property is located abroad, please complete form 04.031) for the period during which you were subject to limited tax liability) Abolished on 1 April 2022	460			460
	Deduction for household services – cannot exceed DKK 6,400. (If the property is located abroad, please complete for 04.031) for the period during which you were subject to limited tax liability)	461			461
	Standard deduction for childminders	466			464
	Deduction for health insurance and employers' liability insurance, for persons receiving income as co-working spouse	961			497
Income from shares where tax on dividends is withheld at source. <i>Amounts must be stated before Danish/foreign tax on dividends is withheld</i>	Dividends from Danish shares admitted for trading on a regulated market and dividends from share-based investment companies, distribution from share-based investment units with minimum taxation and distribution from accumulating investment funds which have been reported to the Danish Tax Agency	61		Use form 04.031	501
	Dividends not included in box 61 from Danish shares admitted for trading on a regulated market and distributions from share-based units subject to minimum taxation and from accumulating investment funds that are not investment companies	62		Use form 04.031	505
	Dividends from non-Danish shares admitted for trading on a regulated market, dividends from non-Danish share-based investment companies (dividends from countries without a double taxation agreement or where the agreement does not contain a fixed tax rate should be entered in box 452)	63			509
	Dividends reported to the Danish Tax Agency from Danish shares not admitted for trading on a regulated market	64		Use form 04.031	310
	Amounts not included in box 64 regarding dividends from Danish shares which have not been admitted for trading on a regulated market, and distribution of dividends from Danish shares in account-holding investment funds	65		Use form 04.031	316

		Box	Full tax liability	Limited tax liability	4/4 Field no.
Other income from shares	Profit or loss on shares admitted for trading on a regulated market and on share-based units in investment funds subject to minimum taxation, and investment units in accumulating investment funds that are not investment companies. Loss must be indicated by a minus sign (-)	66			502
	Profit or loss on shares which have not been admitted for trading on a regulated market and dividends where tax on dividends is not withheld at source. Loss must be indicated by a minus sign (-)	67		Use form 04.031	312
	Profit/loss on shares/units from share-based investment companies (market-value principle)	345			345
Dividends and distributions	Dividends from Danish shares etc. where tax on dividends is not withheld at source	66			559
	Dividends from and distribution of shares admitted for trading on a regulated market and from bond-based units in investment funds subject to minimum taxation where tax on dividends is not withheld at source	68		Use form 04.031	624
Personal allowance and income converted into income for the full year	If you are liable to pay tax to Denmark for a shorter period than one year: Do you wish to have your income converted into income for the full year and combined with your personal allowance?	69	Tick the box	Yes <input type="checkbox"/> No <input type="checkbox"/>	722
Information about owner-occupied homes for calculating property value tax	Do you <i>agree</i> that the information stated about your property/properties is accurate and complete?	166	If "Yes", tick the box	Yes <input type="checkbox"/>	129
	If you <i>disagree</i> , you must correct or add information. This includes information that the Danish Tax Agency does not have about your property/properties. In addition, you must fill in and submit the appendix(es) to the tax return entitled 'Appendix concerning property value tax based on the public property assessment: Danish property' (form 04.052) and 'Appendix concerning property value tax: Foreign property' (form 04.053) for the property/properties in question	167	If "Yes", tick the box	Yes <input type="checkbox"/>	Yes <input type="checkbox"/>
Marital status	<i>If you are married and would like to be taxed according to the cross-border worker rules in the period during which you were subject to limited tax liability, please submit form 04.031 with the relevant information in boxes 470-478 and state the following:</i> Your spouse's name and civil registration number or date of birth:			CPR no. (civil reg. no.) _____ Date of birth (dd/mm/yyyy) _____	
	Please state whether you and your spouse were living at the same address at the end of the income year. If you are liable to pay tax for the whole year, you must state whether you were living at the same address on 31 December. If your tax liability to Denmark ended during the year, you must state whether you were living at the same address on the date when your tax liability ended			Yes <input type="checkbox"/> No <input type="checkbox"/>	
	Did your spouse have income from Denmark (such as salary, state education grants (SU), unemployment, sickness and parental leave benefits (dagpenge), income from own business, or did he/she own property in Denmark)?			Yes <input type="checkbox"/> No <input type="checkbox"/>	
	Was your spouse taxed according to the cross-border worker rules?			Yes <input type="checkbox"/> No <input type="checkbox"/>	
Comments					

Date _____ Signature _____ Telephone number _____

 Email _____

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 You are responsible for ensuring that the tax return is accurate and complete