

Fields in E-tax for companies (DIAS)



Companies taxed according to sections
1(1)(1) and 1(1)(6) of the Danish Corpora-
tion Tax Act (Selskabsskatteloven)

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1. Contact details – tab 1

Description
Contact's name
Contact's telephone number
Contact's email
Contact's postcode

2. Accounting information – tab 2

Field number	Type	Description	Guidance text
89	Yes/No	Is the entity liable to pay tax covered by the Danish Executive Order on Minimum Requirements for Large Enterprises (<i>Mindstekravsbekendtgørelsen for større virksomheder</i>) (Executive Order no. 1295 of 14 November 2018)? NOTE: If yes, the company must attach the financial statements for tax purposes as an appendix to the tax return. See also Field info.	The Executive Order on Minimum Requirements for Large Enterprises (Executive Order no. 1295 of 14 November 2018) applies in the following cases: (1) The entity liable to pay tax has a net turnover of more than DKK 100 million. The entity must attach the financial statements for tax purposes as an appendix to the tax return. (2) The entity liable to pay tax is part of a group of jointly taxed companies with a total net turnover at the joint taxation level of more than DKK 100 million. All the jointly taxed companies must attach the financial statements for tax purposes as appendices to the tax return. (3) The entity liable to pay tax is on the list of other legal entities listed in section 1(1) paras (1)-(8) and (10) of the Executive Order on Minimum Requirements for Large Enterprises, including electricity companies, cooperative societies, companies liable to pay tonnage tax, banks, companies subject to joint taxation according to section 31A of the Corporation Tax Act (international joint taxation) and companies taxed on recapture of tax losses according to section 15 of Act no. 426 of 6 June 2005, among others. The entity must attach the financial statements for tax purposes as an appendix to the tax return. Further reference is made to section A.B.3.2.1.1 of our legal guide, which contains links to the executive orders on minimum requirements. If the answer is Yes, the financial statements for tax purposes must be attached as an appendix to the tax return. If the answer is No, continue reporting the tax return.
113	Amount	Accounting depreciation	Accounting depreciation and amortisation includes current depreciation and amortisation reflecting the company's consumption pattern for fixed assets. Accounting depreciation and amortisation covers depreciation, amortisation and impairment for the year of property, plant and equipment and intangible assets, including: - buildings - installations - machinery and equipment - transport and other operating equipment - acquired goodwill and know-how - and capitalised expenses for rationalisation and development. Enter a numerical value without a plus or minus sign.
115	Amount	Profit or loss from ordinary activities before financing and extraordinary items	Declare the profit or loss from ordinary activities before financing and extraordinary items and taxes. If the result is negative, the amount must be entered with a - (minus sign).
116	Amount	Net profit or loss for the year before tax	Declare net profit or loss for the year before tax. If the result is negative, the amount must be entered with a - (minus sign).
117	Amount	Taxes	Declare tax on profit for the year, including adjustment of deferred tax. Expenses in the annual report must be entered with a - (minus sign). Income in the annual report must be entered without a sign.
120	Amount	Inventories	Enter a numerical value without a plus or minus sign. The value of inventories in terms of:

			* Raw materials and consumables * Work in progress * Manufactured goods (possibly including IPO) and goods for resale * Prepayments for goods
121	Amount	Fixed assets	Enter a numerical value without a plus or minus sign. Fixed assets intended for permanent ownership or use by the company: * Intangible assets * Property, plant and equipment * Fixed asset investments
123	Amount	Equity	If equity is negative, the amount must be entered with a - (minus sign). Declare the taxpayer's equity in the form of: * contributed capital: for example share capital/base capital/tied-up capital * reserves * retained profits or losses * share premium on issue
124	Amount	Balance sheet	Enter a numerical value without a plus or minus sign. Declare the sum of all assets. The amount must correspond to the sum of equity, provisions and liabilities other than provisions.

3. Report – tab 5

3.1 Declaration instead of tax return

This option is only available to entities covered by section 1(1)(6) of the Corporation Tax Act.

Field number	Type	Description	Guidance text
133	Yes/No	If the taxpayer fulfils the conditions in section 24A of the Corporation Tax Act, does the taxpayer wish to submit a declaration instead of a tax return?	In order to be able to make a declaration, the taxpayer's funds must only be used for charitable or other non-profit purposes in the association.
133b	Yes/No	Is the taxpayer's taxable income higher or lower than DKK 100,000?	The taxable income is before deduction of distributions and provisions.
133c	Yes/No	Has significant extraordinary income been received in the income year?	Extraordinary income is income resulting from the disposal, transfer or relinquishment of capital assets.

3.2 Income information

Field number	Type	Description	Guidance text
71	Amount	CVR no./SE no.	CVR number or SE number to which the tax liability is registered.
72	Text	Name of the company	Registered name
73	Date	Start date of income period	The field is based on the company's basic registrations. Start date of the period for which the company is about to report. If the company disagrees with the date, the company or the management company (for groups of jointly taxed companies) can, in certain cases, change the date via the basic registrations in E-tax for companies (DIAS). If the company or the management company cannot change the date via the basic registrations, the company can contact the Danish Tax Agency (<i>Skattestyrelsen</i>).
74	Date	End date of income period	The field is based on the company's basic registrations. End date of the period for which the company is about to report. If the company disagrees with the date, the company or the management company (for groups of jointly taxed companies) can, in certain cases, change the date via the basic registrations in E-tax for companies (DIAS). If the company or the management company cannot change the date via the basic registrations, the company can contact the Danish Tax Agency (<i>Skattestyrelsen</i>).

76	Amount	Declared taxable income before deduction and allocation of losses	The field must be reported. The reported amount must be the taxable income before deduction and allocation of losses, that is both before deduction of losses from previous income years and before allocation of losses for the current income year. For groups of jointly taxed companies, the management company fills in the field for each of the jointly taxed companies etc. Amounts entered in field 76 are summarised by the Tax Agency in field 080 and shown for the management company. The summarised amount constitutes the jointly taxable income before deduction and allocation of losses. If the company has applied for a tax credit according to the rules in section 8X of the Danish Tax Assessment Act (<i>Ligningsloven</i>), the negative taxable income must not be reduced by the amount on which the tax credit is calculated. This will instead take place in field 004.
76a	Amount	Taxable income after allocation of losses	The field is a calculation field, calculating the company's share of the jointly taxable income after allocation of losses. The management company reports the use of losses for the group of jointly taxed companies. Reference is made to field 082 Own loss carryforward from previous years, field 083 Share of losses for the year carried forward and field 084 Share of other entities' losses from previous years carried forward, which can be seen in the tax return for the management company.
78	Amount	Income or profit according to section 2(1)(b) of the Corporation Tax Act	State here the amount corresponding to the income or profit according to section 2(1)(b) of the Corporation Tax Act received by a pension provider covered by section 13J of the Corporation Tax Act.
77	Amount	Assessed taxable income before deduction of losses for the current and previous income years	Reported by the Tax Agency in connection with the completion of a reopened tax return or estimated assessment of the taxable income. This field is used to calculate the assessed taxable income. The field is shown when it is filled in.
79	Amount	Tax on income or profit according to section 2(1)(b) of the Corporation Tax Act	(Empty)
80	Amount	Summation of declared jointly taxable income before deduction of losses for the current and previous income years	Summation of all reported amounts in field 076 for all jointly taxed companies etc. This is the jointly taxable income before deduction of losses for the current and previous income years Shown for the management company.
81	Amount	Assessed jointly taxable income before deduction of losses for the current and previous income years	Reported by the Tax Agency in connection with the completion of a reopened tax return or estimated assessment of the taxable income for one or more jointly taxed companies. The field is a summary of all the jointly taxed companies' income before deduction of losses for the current and previous income years, and after the Tax Agency has made a tax assessment, and the field is the basis for a new assessment of the jointly taxable income after losses. The field is shown when it is filled in.
3	Amount	Carryforward of tax losses from previous income years	Contains the tax losses for the year carried forward from previous income years. The amount should be entered without plus or minus signs. For separately taxed companies etc. for which no events have occurred during the year affecting the company's loss carryforward, the amount is automatically calculated on the basis of the

			information in the loss register. If the company etc. disagrees with the automatic calculation, the amount may be overwritten. For separately taxed companies etc. for which events have occurred during the year affecting the company's loss carryforward, the amount must be reported. For jointly taxed companies etc., the total carryforward of losses from previous years for the entire group of jointly taxed companies must be reported by the management company.
4	Amount	Sum of all losses related to research activities	This field contains the total loss that forms the basis for the application for payout under the tax credit scheme, see section 8X of the Tax Assessment Act.
16	Amount	Taxable income after loss carryforward	The amount is calculated by the Tax Agency on the basis of the available information provided by the company. The field contains taxable income after losses. Negative taxable income is shown with - (minus sign). For the individual company, the set-off of losses from previous years may not exceed the year's positive taxable income before loss carryforward. For jointly taxed companies, the jointly taxable income is calculated by the management company on the basis of the available information provided by the companies.
17	Amount	Assessed taxable income after loss carryforward	Reported by the Tax Agency in connection with the completion of a reopening of the company's tax return or the Tax Agency's estimated assessment) of the taxable income. The field contains estimated taxable income after losses. For the individual company, the set-off of losses from previous years may not exceed the year's positive taxable income before loss carryforward. For jointly taxed companies, the jointly taxable income is calculated after losses by the management company. The field is shown when it is filled in.
85	Amount	Loss balance at the end of the period to be offset against future taxable income	Contains the loss balance at end of the period to be offset against future taxable income. The balance is without plus or minus signs. The amount is calculated by the Tax Agency on the basis of the information available in the loss register from the company etc. The amount is the sum of all residual losses for the company allowed for carryforward. If the company is a management company, the amount will be the sum of all the residual losses allowed for carryforward for the group of jointly taxed companies. Only losses from subsidiaries subject to joint taxation at the end of the income year and which are in the same income year as the management company are included. In SKAT's E-tax solution, companies can extract a detailed report of their losses. If the company is a management company, a report can be extracted for all the jointly taxed companies. Jointly taxed companies must report updates to the loss register when changes are made to the group of jointly taxed companies as the corporation tax system does not calculate this automatically, at present.
10	Amount	Number of days late in connection with the calculation of penalty	The number of days late is calculated by the system on the basis of the deadline for filing the tax return and the date of reporting.

30	Amount	Penalty	Here, a penalty is reported in DKK by the Tax Agency when the tax return is received too late. The penalty per day is DKK 200, but a maximum of DKK 5,000 per company. In case of joint taxation, the penalty is reported for the management company for those jointly taxed companies for which the tax return has been received too late.
11	Yes/No	Estimated assessment	This field is filled in when an estimated assessment has been made. The field is marked as filled in when a proper tax return has not been submitted.

3.2.1 Special funding contribution

This is relevant only to entities covered by section 1(1)(1) of the Corporation Tax Act.

Field number	Type	Description	Guidance text
31	Text	CVR no./SE no.	CVR/SE no. of the taxable company to which fields 032, 032a and 033 relate.
32	Amount	Declared taxable income before deduction and allocation of losses and before factor increase, see section 17A of the Corporation Tax Act. For the period, this income is covered by section 17A of the Corporation Tax Act.	In this field, declare the taxable income that should otherwise have been reported in field 076. The amount is used to calculate the taxable income after a factor increase, see section 17A of the Corporation Tax Act.
32a	Amount	Calculated taxable income before deduction and allocation of losses, but after factor increase, see section 17A of the Corporation Tax Act.	This field calculates the income according to section 17A of the Corporation Tax Act, based on the income declared in field 032. The amount is transferred to field 076 on the income side.
32b	Amount	Factor associated with funding contributions from the financial sector, see section 17A of the Corporation Tax Act.	(Empty)
33	Amount	Declared taxable income before deduction and allocation of losses. Income during the period that is not covered by section 17A of the Corporation Tax Act.	The declared amount must be the taxable income before deduction and allocation of losses that should otherwise have been entered in field 076, meaning both before deduction of losses from previous income years and before allocation of losses for the current income year. The amount is transferred to field 076 on the income side.
34	Amount	Tax calculated on the factor increase	The tax calculated on the factor increase.

3.2.2 Carryforward of losses attributed to specific sources of income

Field number	Type	Description	Guidance text
86	Amount	End-of-period loss balance, see the Danish Capital Gains Tax Act (<i>Aktieavancebeskatningsloven</i>)	The end-of-period balance must be declared and entered without plus or minus signs. End-of-period loss balance according to sections 9, 19 and 43 of the Capital Gains Tax Act, section 31A of the Danish Gains on Securities and Foreign Currency Act (<i>Kursgevinstloven</i>) and end-of-period net capital losses according to section 22(9) of Act No. 525 of 12 June 2009. Loss balances on shares etc. according to the following rules are entered together. See the help form for guidance – Use the link to the help form. As the rules on loss carryforward are different, information about the different loss balances must be filed together with other information for the tax return. End-of-period balances for carryforward of losses attributed to specific sources of income must be declared in the fields. References to legal acts: Section 1(1) of the Tax Control Act
87	Amount	End-of-period loss balance, see section 6 of the Danish Act on Taxation of Profit from Sale of Real Property (<i>Ejendomsavancebeskatningsloven</i>)	The end-of-period balance must be declared and entered without plus or minus signs. End-of-period loss balance according to section 6 of the Act on Taxation of Profit from Sale of Real Property. End-of-period balances for carryforward of losses attributed to specific sources of income must be stated in the field. This will appear from the tax assessment notice. References to legal acts: Section 1(1) of the Tax Control Act
88	Amount	End-of-period loss balance, see section 31 of the Gains on Securities and Foreign Currency Act	The end-of-period balance must be declared and entered without plus or minus signs. End-of-period loss balance according to section 31 of the Gains on Securities and Foreign Currency Act. End-of-period balances for carryforward of losses attributed to specific sources of income must be stated in the field. This will appear from the tax assessment notice. References to legal acts: Section 1(1) of the Tax Control Act

3.2.3 Recapture of tax loss

This is relevant only to entities covered by section 1(1)(1) of the Corporation Tax Act.

Field number	Type	Description	Guidance text
180a	Amount	Recapture of tax loss, see section 31B(2) of the Corporation Tax Act, cf. section 31A(10) (international joint taxation) – tax value	For international joint taxation, the management company must declare the group's recapture of tax loss. Recapture of tax loss is entered as the tax value without plus or minus signs.

180b	Amount	Recapture of tax loss, see section 31B(2) of the Corporation Tax Act, cf. section 31A(12) (international joint taxation) – permanent business establishment/property ‘exemption country’	For international joint taxation, the management company must declare the group’s recapture of tax loss. If the group has permanent business establishments and properties abroad where recapture is subject to section 33D of the Tax Assessment Act, see section 31A(12) of the Corporation Tax Act, because Denmark’s double taxation agreement entails relief according to the exemption method, the recapture of tax losses from these must be entered in the field. Recapture of tax losses is entered without plus or minus signs.
181a	Amount	Recapture of tax loss, see section 15(8) and (9) of Act No. 426 of 6 June 2005 as amended by section 6 of Act No. 344 of 18 April 2007 (shadow joint taxation) – tax value	In case of shadow joint taxation, recapture of tax loss must be declared for the company liable to pay tax on the recapture. Recapture of tax loss is entered as the tax value without plus or minus signs.
181b	Amount	Recapture of tax loss, see section 15(8) and (9) of Act No. 426 of 6 June 2005 as amended by section 6 of Act No. 344 of 18 April 2007 (shadow joint taxation) – permanent business establishment/property ‘exemption country’	In case of shadow joint taxation, recapture of tax loss must be declared for the company liable to pay tax on the recapture. In case of recapture of tax loss from foreign permanent business establishments and properties where recapture of tax loss is subject to section 33D of the Tax Assessment Act, as mentioned in section 15(9) of Act no. 426 of 6 June 2005, because Denmark’s double taxation agreement entails relief according to the exemption method, recapture of tax loss from these must be stated in the field. Recapture of tax losses is entered without plus or minus signs.

3.2.4 Loss carryforward for application under the tax credit scheme

Field number	Type	Description	Guidance text
9	Yes/No	Is the company applying for payout of the tax value of losses arising from research expenses, see section 8X of the Tax Assessment Act? Note! A Yes in this field, will start the application process, which previously required manual submission of a form via skat.dk.	The field is mandatory and must be filled in with Yes or No. Select Yes if the company has applied for payout of the tax value of losses arising from research expenses, see section 8X of the Tax Assessment Act The application no longer needs to be sent separately to the Tax Agency, but is received automatically when the tax return has been submitted.
9X	Amount	Sum of all 9 fields	(Empty)
82	Amount	Carryforward of own losses from previous years	(Empty)
83	Amount	Allocation of jointly taxed losses for the year	(Empty)
84	Amount	Allocation of jointly taxed losses for previous years	(Empty)

3.3 Application for tax credit

3.3.1 Contact details

Field number	Type	Description	Guidance text
600	Text	Name (advisor if applicable)	State here the name of the person who can be contacted if there are questions about the information provided.
601	Text	Email	State here the email address of the person who can be contacted if there are questions about the information provided.
602	Text	Mobile (which can receive a text message to unlock secure email)	State here the telephone number of the person who can be contacted if there are questions about the information provided.
604	Various options	The applicant is: - Individual company - Jointly taxed companies - Same owner of several companies; both jointly taxed and individual	

There are a number of options to choose from in field 604, which will open up for additional fields depending on whether you have answered individual, jointly taxed companies or same owner of several companies, both jointly taxed and individual.

3.3.2 Application for tax credit – field 604: Individual

Field number	Type	Description	Guidance text
607	Yes/No	Is the income year/sub-period less than 12 months?	(Empty)
607A	Text	Income period	(Empty)
9a	Amount	Loss related to research activities	In this field, enter the amount of loss on which the application for payout under the tax credit scheme is based. The loss amount in field 009a must have reduced the negative taxable income in field 076 and must not be included in the calculation of taxable income. The amount must be entered without plus or minus signs. Jointly taxed companies are considered as a single entity. The expenses must have been incurred in the income year/sub-period and written off according to section 8B(1) of the Tax Assessment Act or section 6(1)(3) of the Depreciation Act. Increased deductions cannot be included.
609	Amount	Tax value of the loss forming the basis for the application	(Empty)
610	Amount	The tax value of the total loss for payout	(Empty)

3.3.3 Application for tax credit – field 604: Jointly taxed

Field number	Type	Description	Guidance text
613	Amount	Negative jointly taxable income before reduction of losses relating to research activities	Calculated according to profit-making companies' carryforward of own losses from previous income years and after offsetting/reallocation of the year's jointly taxable income
607J	Yes/No	Is the income year/sub-period less than 12 months?	(Empty)
607aJ	Text	Income period	(Empty)
9b	Amount	Loss related to research activities	In this field, enter the amount of loss on which the application for payout under the tax credit scheme is based. The loss amount in field 009a must have reduced the negative taxable income in field 076 and must not be included in the calculation of taxable income. The amount must be entered without plus or minus signs. Jointly taxed companies are considered as a single entity. The expenses must have been incurred in the income year/sub-period and written off according to section 8B(1) of the Tax Assessment Act or section 6(1)(3) of the Depreciation Act. Increased deductions cannot be included.

3.3.4 Application for tax credit – field 604: Same owners, several companies

Field number	Type	Description	Guidance text
615	Text	Income year/sub-period	(Empty)
616	Text	CPR No./TIN No.	(Empty)
617	Text	Name	(Empty)
618	Amount	Total amount in the application for payout	(Empty)
619MS		Add Individual	(Empty)
620	Amount	CVR no./SE no.	CVR no./SE no. of the separately taxed company
621	Text	Name	Enter the name of the separately taxed company
606MS	Amount	Negative taxable income before reduction of losses relating to research activities	(Empty)
624MS	Yes/No	Is the income year/sub-period less than 12 months?	(Empty)
9c	Amount	Loss related to research activities	In this field, enter the amount of loss on which the application for payout under the tax credit scheme is based. The loss amount in field 009a must have reduced the negative taxable income in field 076 and must not be included in the calculation of taxable income. The amount must be entered without plus or minus signs. Jointly taxed companies are considered as a single entity. The expenses must have been incurred in the income year/sub-period and written off according to section 8B(1) of the

			Tax Assessment Act or section 6(1)(3) of the Depreciation Act. Increased deductions cannot be included.
609MS	Amount	Tax value of the loss forming the basis for the application	(Empty)
619MJ		Add Jointly taxed	(Empty)
622	Amount	The management company's CVR no./SE no.	CVR no./SE no. of the management company
623	Text	Name of the management company	State here the name of the management company for the group of jointly taxed companies
613MJ	Amount	Negative jointly taxed income before reduction of losses relating to research activities	Calculated according to profit-making companies' carryforward of own losses from previous income years and after offsetting/reallocation of the year's jointly taxable income
624MJ	Yes/No	Is the income year/sub-period less than 12 months?	(Empty)
9d	Amount	Loss related to research activities	In this field, enter the amount of loss on which the application for payout under the tax credit scheme is based. The loss amount in field 009a must have reduced the negative taxable income in field 076 and must not be included in the calculation of taxable income. The amount must be entered without plus or minus signs. Jointly taxed companies are considered as a single entity. The expenses must have been incurred in the income year/sub-period and written off according to section 8B(1) of the Tax Assessment Act or section 6(1)(3) of the Depreciation Act. Increased deductions cannot be included.
609MJ	Amount	Tax value of the loss forming the basis for the application	(Empty)
625	Yes/No	Is a company under the corporation tax scheme included in the application for a tax credit?	Answer Yes if, in addition to separately taxed and jointly taxed companies, the shareholder owns companies covered by the corporation tax scheme
613R	Amount	Negative jointly taxable income before reduction of losses relating to research activities	Calculated according to profit-making companies' carryforward of own losses from previous income years and after offsetting/reallocation of the year's jointly taxable income
607R	Yes/No	Is the income year/sub-period less than 12 months?	(Empty)
607RA	Text	Income period	(Empty)
9e	Amount	Loss related to research activities	In this field, enter the amount of loss on which the application for payout under the tax credit scheme is based. The loss amount in field 009a must have reduced the negative taxable income in field 076 and must not be included in the calculation of taxable income. The amount must be entered without plus or minus signs. Jointly taxed companies are considered as a single entity. The expenses must have been incurred in the income year/sub-period and written off according to section 8B(1) of the Tax Assessment Act or section 6(1)(3) of the Depreciation Act. Increased deductions cannot be included.
609R	Amount	Tax value of the loss forming the basis for the application	(Empty)

3.4 Dividends and relief

Field number	Type	Description	Guidance text
91	Amount	Danish dividends received (gross) without withheld dividend tax in the income year	In the field, enter the dividends received in the income year. It is the total amount of dividends that must be entered without withheld dividend tax. 'Received' means that the dividend adoption date is in the income year.
193	Amount	Danish dividends received (gross) including withheld dividend tax of 15.4% in the income year	The dividend tax is offset as tax paid in the income year in which the dividends are taxed. The Tax Agency calculates how much dividend tax is to be included in the tax assessment notice as tax paid. The dividends (gross) received in the income year from which 15.4% dividend tax is withheld must be entered in this field. Please note that all dividends (100%) must be entered regardless of any advance repayments, see section 29D or section 29E(2) of the Corporation Tax Act. 'Received' means that the dividend adoption date is in the income year.
192	Amount	Danish dividends received (gross) including withheld dividend tax of 22% in the income year	The dividend tax is offset as tax paid in the income year in which the dividends are taxed. The Tax Agency calculates how much dividend tax is to be included in the tax assessment notice as tax paid. The dividend (gross) received in the income year from which 22% dividend tax is withheld must be entered in this field. Please note that all dividends (100%) must be entered regardless of any advance repayments, see section 29D or section 29E(2) of the Corporation Tax Act. 'Received' means that the dividend adoption date is in the income year.
191	Amount	Danish dividend received (gross) with 27% dividend tax withheld	The dividend tax is offset as tax paid in the income year in which the dividends are taxed. The Tax Agency calculates how much dividend tax is to be included in the tax assessment notice as tax paid. The dividends (gross) received in the income year from which 27% dividend tax has been withheld must be entered in this field. Please note that all dividends (100%) must be entered regardless of any advance repayments, see section 29D or section 29E(2) of the Corporation Tax Act. 'Received' means that the dividend adoption date is in the income year.
94	Amount	Dividends received from abroad (gross) in the income year	The total foreign dividend amount received must be entered in the field. Please note that relief for foreign dividend tax must be stated in field 019 Relief for foreign tax (not exceeding the Danish tax). 'Received' means that the dividend adoption date is in the income year.

19	Amount	Calculated relief for foreign tax according to section 33 of the Tax Assessment Act or a double taxation agreement (not exceeding the Danish tax)	Relief for double taxation of the same income in Denmark and abroad according to section 33 of the Danish Tax Assessment Act (Ligningsloven) and/or according to the double taxation agreements. This is entered as an amount without prefix. The amount will be credited in the Danish income tax. The relief amount cannot exceed the Danish tax. The taxable income is rounded down to DKK 100s without decimals before the calculation of Danish tax. The relief must be calculated for each country and type of income as the lower of the following three amounts: 1) Foreign withholding tax paid. 2) Foreign withholding tax, see the double taxation agreement. 3) That part of the Danish tax which falls on the foreign net income according to section 33 F of the Tax Assessment Act. Documentation must be provided for the calculation and the foreign withholding taxes paid.
37	Amount	The company's distributed dividends on the basis of the reported income period stated in the tax return, including extraordinary distributions. REMEMBER – unlisted companies must also report dividend recipient(s) for the same amount.	Dividends distributed for the reported income year. Any distributions made on account during the income year must be included. Please note that in addition to field 37, companies not administered by VP Securities (the Danish central securities depository) are obliged to separately report dividend recipients, distributed dividends and any withheld dividend tax in E-tax for businesses. Companies administered by VP Securities have a separate obligation to declare, in E-tax for businesses, the total dividends distributed and any dividend tax withheld.
38	Amount	If the company holds some of its own shares, state here how much of the dividends declared in field 037 relates to the company's own shares. The amount cannot exceed the amount in field 037.	If the company holds some of its own shares, state here how much of the dividends declared in field 037 relates to the company's own shares. Any on-account distributions made for the year before the end of the fiscal year must be included. The amount cannot exceed the amount in field 037. Example: The company owns 5% of the total share capital. Dividends distributed: DKK 10,000. Distribution to own shares: DKK 500, to be entered in field 038.

3.5 Controlled transactions

Field number	Type	Description	Guidance text
59	Yes/No	Has the taxable entity at any point during the year belonged to the group covered by section 37(1)(6) of the Tax Control Act concerning controlled transactions?	The group of taxable entities covered by section 37(1)(6) of the Tax Control Act on controlled transactions are legal entities that * exercise a controlling interest over other legal entities, * have a permanent establishment abroad, * are subject to the controlling interest of natural persons or legal entities, * are affiliated with a legal entity or * are a foreign natural person or legal entity with a permanent establishment in Denmark, * have hydrocarbon-related business activities covered by section 21(1) or (4) of the Danish Hydrocarbon Tax Act (<i>Kulbrinteskatteloven</i>). Please note that this field should be answered 'Yes' if the taxable entity has been in one or more of these situations during the income year, regardless of

			whether the taxable entity has had controlled transactions.
67	Yes/No	Has the taxable entity, during the income year, engaged in any controlled transactions (commercial or financial) covered by section 37(1)(6) of the Tax Control Act?	Information must be provided on all transactions for the entire income year.
68	Yes/No	Has there been controlled debt exceeding DKK 10 million, and does the total debt capital including controlled debt amount to more than four times the equity according to section 11 of the Danish Corporation Tax Act (<i>Selskabsskatteloven</i>)?	Answer 'Yes' if the controlled debt, calculated according to section 11 of the Corporation Tax Act (thin capitalisation) at some point in the income year amounted to more than DKK 10 million, and the total debt capital including controlled debt at the same time amounted to more than four times the equity. If the group of owners controls several affiliated Danish subsidiaries, including foreign subsidiaries that are subject to joint taxation, the rules must be applied collectively to all affiliated Danish subsidiaries (consolidation). For more information, see section 11(4) of the Corporation Tax Act.
503	Yes/No	Does the taxable entity, together with affiliated companies, have fewer than 250 employees globally, in accordance with the rules on limited documentation requirements under section 40(1) of the Tax Control Act?	Answer 'Yes' if the taxable entity belongs to a group with fewer than 250 employees. The group affiliation must be assessed at the end of the income year. The calculation should include the number of full-time employees in all group entities (both Danish and foreign). The number of employees should be calculated as the average number of full-time employees during the year, in accordance with the official financial statements of the relevant group for the income year. See section 40(2) of the Tax Control Act and section 4(2) of the Gains on Securities and Foreign Currency Act, as well as section C.D.11.13.1.4 of our legal guide (in Danish).
503a	Yes/No	Is the group's consolidated balance sheet less than DKK 125 million?	Answer 'Yes' if, at the end of the income year, the taxable entity, belongs to a group with a consolidated balance sheet of less than DKK 125 million according to the group's official financial statements for the income year. See section 40(2) of the Tax Control Act and section 4(2) of the Gains on Securities and Foreign Currency Act, as well as section C.D.11.13.1.4 of our legal guide (in Danish).
503b	Yes/No	Is the group's turnover less than DKK 250 million?	Answer Yes if, at the end of the income year, the taxable entity, belongs to a group with a total turnover of less than DKK 250 million according to the group's official financial statements for the income year. See section 40(2) of the Tax Control Act and section 4(2) of the Gains on Securities and Foreign Currency Act, as well as section C.D.11.13.1.4 of our legal guide (in Danish).
67a	Yes/No	Are the transactions with foreign parties or Danish parties of the taxable entity taxed according to different sets of rules total less than DKK 5 million?	Answer 'Yes' if the controlled transactions with foreign parties or Danish parties of the taxable entity are taxed according to different sets of rules total less than DKK 5 million in the income year. If the assessment is done according to the first sentence, the calculation is only to include controlled transactions covered by the documentation obligation according to subsection (1), including payables and receivables.

			See the definition of controlled transactions in the guidance to field 67. Section 37(6) of the Danish Tax Control Act (<i>Skattekontrolloven</i>)
67aa	Yes/No	Have there been controlled transactions involving purchases and sales of intangible assets with foreign parties or Danish parties taxed according to different sets of rules?	Answer 'Yes' if the taxable entity has had transfers of intangible assets to or from foreign parties or Danish parties taxed according to different sets of rules during the income year. Also includes transfers of intangible assets without remuneration.
67b	Yes/No	Do the payables to and receivables from foreign parties of the taxable entity total less than DKK 50 million?	Answer 'Yes' if the total payables to and receivables from foreign parties of the taxable entity total less than DKK 50 million. The amount must be calculated as a gross amount, so that payables and receivables are not offset. Receivables also include cash pools, non-interest-bearing trade accounts receivable and other receivable monetary amounts. Payables also include loans in cash pools, non-interest-bearing trade accounts payable and other payable monetary amounts. Payables to and receivables from Danish parties are not included in the calculation.
67c	Yes/No	Are all the controlled transactions of the taxable entity covered by the exemption in section 39(2) of the Tax Control Act?	Answer 'Yes' if all the controlled transactions of the taxable entity are either: - Total controlled transactions in the income year which amount to less than DKK 5 million - Dividend - Transactions with an underlying subsidiary in which the ownership interest of the affiliated parties is below 5% - Transactions with life insurance companies and pension companies - Other transactions that are insignificant in scope and frequency
509	Yes/No	Is the entity a foreign entity in the Danish joint taxation group?	(Empty)

3.5.1 International disclosures

Field number	Type	Description	Guidance text
540	Yes/No	Is the company part of a group that has had an annual turnover of over EUR 750 million within the last four years?	(Empty)
540a	Yes/No	Is the company a group entity etc. subject to tax liability according to the Danish Minimum Taxation Act (<i>Minimumsbeskatningsloven</i>) (Global Minimum Taxation (GloBE) for groups with a turnover of more than EUR 750	The Danish Minimum Taxation Act (GloBE) applies to group entities and permanent establishments that are part of a group with an annual turnover of more than EUR 750 million in at least two out of the four fiscal years immediately preceding the reference fiscal year, as well as entities that are members of a

		million annually in at least two out of the last four fiscal years)?	joint venture that would be included in a group if it met the conditions for financial consolidation and thus qualified as a group entity.
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3.5.2 Controlled transactions with Danish parties

Field number	Type	Description	Guidance text
541	Yes/No	Has the taxable entity had controlled transactions with Danish parties?	Answer 'Yes' in this field regardless of whether the value of the controlled transactions is 0. Danish parties may be natural or legal persons, permanent establishments or entities covered by section 21(1) or (4) of the Danish Hydrocarbon Tax Act (<i>Kulbrinteskatteloven</i>). A legal person may also be a tax-transparent entity, for example a K/S (Danish limited partnership) or an I/S (Danish general partnership) see section 37 para (3) of the Tax Control Act. See the definition of controlled transactions in the guidance to field 67.
505a	Yes/No	Are all the controlled transactions of the taxable entity conducted with Danish entities exempt from the transfer pricing documentation obligation because all the entities are taxed according to the same set of rules, see section 39(1) of the Tax Control Act?	Controlled transactions between Danish entities liable to pay tax are generally not subject to documentation when the entities are taxed according to the same set of rules, for example if both entities are liable to pay ordinary corporation tax or if, for example, both entities are liable to pay tonnage tax. Examples of entities that are not taxed according to the same set of rules are if only one party is, for example, liable to pay tonnage tax, hydrocarbon tax, cooperative tax, association tax or is completely tax-exempt, while the other party is taxed according to a different set of rules. See section 39(1) of the Tax Control Act for more details. Note that if only one controlled transaction is conducted between Danish entities taxed according to different sets of rules, the answer must be 'No'.
546	Yes/No	Has the taxable entity had income from controlled transactions with Danish parties taxed according to different sets of rules?	Answer 'Yes' in this field if the taxable entity has had controlled transactions in the income year with Danish parties taxed according to different sets of rules? This applies to both income statement and balance sheet transactions. This can be from ordinary and extraordinary operations or financial income. Answer 'Yes' regardless of whether the transaction is valued at 0. See the definition of controlled transactions in the guidance to field 67. See guidance on parties in Denmark in the guidance to field 541.

546a	Various options	Enter the total amount of the company's income from controlled transactions with Danish parties taxed according to different sets of rules. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
546b	Various options	Enter types of controlled transactions with Danish parties taxed according to different sets of rules: - Sales of goods and other current assets - Sales of services - Royalty or licence income - Financial income - Sales of intangible assets - Sales of properties and other tangible fixed assets - Other income	Sales of goods include any transfer of current assets. Sales of services also include any allocation and distribution of costs, regardless of their designation. Royalty or licence income includes any payment received for other entities' use of intangible assets owned by the taxable entity. Financial income includes interest income, income from the provision of guarantees, income from financial contracts, capital gains and the like. Other income also includes rental and leasing income, insurance income, subsidies, debt cancellation as well as dividends and pay.
547	Yes/No	Has the taxable entity had expenses for controlled transactions with Danish parties taxed according to different sets of rules?	Answer 'Yes' if the taxable entity has had controlled transactions in the income year with Danish parties taxed according to different sets of rules. This applies to both income statement and balance sheet transactions. This can be from ordinary and extraordinary operations or financial expenses. Answer 'Yes' regardless of whether the transaction is valued at 0. See the definition of controlled transactions in the guidance to field 67. See guidance on parties in Denmark in the guidance to field 541.
547a	Various options	Enter the total amount of the company's expenses from controlled transactions with Danish parties taxed according to different sets of rules. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.

547b	Various options	Enter types of controlled transactions with Danish parties taxed according to different sets of rules: - Purchases of goods and other current assets - Purchases of services - Royalty or licence expenses - Financial expenses - Purchases of intangible assets - Purchases of properties and other tangible fixed assets - Other expenses	Purchases of goods include any purchase of current assets. Purchases of services also include allocation and distribution of costs, regardless of their designation. Royalty or licence expenses include any payment for the use of intellectual property rights, regardless of their designation. Financial expenses include interest expenses, expenses for the provision of guarantees, expenses and losses relating to financial contracts, capital losses and the like. Other expenses also include rental and leasing expenses, insurance expenses as well as dividends and pay.
548	Yes/No	Have there been receivables from or payables to Danish parties taxed according to different sets of rules covered by the rules on controlled transactions?	Answer 'Yes' in this field if the taxable entity has had controlled receivables from or payables to Danish parties taxed according to different sets of rules in the income year.
548a	Various options	Enter the sum total of receivables at the end of the income year from Danish parties with different sets of rules. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Receivables also include cash pools, non-interest-bearing trade accounts receivable and other receivable monetary amounts. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
548b	Various options	Enter the total payables at the end of the income year to Danish parties with different sets of rules. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Payables also include loans in cash pools, non-interest-bearing trade accounts payable and other payable monetary amounts. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
549	Yes/No	Has the taxable entity had income from controlled transactions with Danish parties taxed according to the same set of rules?	Answer 'Yes' in this field if the taxable entity has had controlled transactions in the income year with Danish parties taxed according to the same set of rules. This applies to both income statement and balance sheet transactions. This can be from ordinary and extraordinary operations or financial income. Answer 'Yes' regardless of whether the transaction is valued at 0. See the definition of controlled transactions in the guidance to field 67. See guidance on parties in Denmark in the guidance to field 541.

549a	Various options	Enter the total amount of the company's income from controlled transactions with Danish parties taxed according to the same set of rules. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
549b	Various options	Enter types of controlled transactions with Danish parties taxed according to the same set of rules: - Sales of goods and other current assets - Sales of services - Royalty or licence income - Financial income - Sales of intangible assets - Sales of properties and other tangible fixed assets - Other income	Sales of goods include any transfer of current assets. Sales of services also include allocation and distribution of costs, regardless of their designation. Royalty or licence income includes any payment for the use of intellectual property rights, regardless of their designation. Financial income includes interest income, income from the provision of guarantees, income and gains relating to financial contracts, capital gains and the like. Other income also includes rental and leasing income, insurance income, subsidies, debt cancellation as well as dividends and pay.
550	Yes/No	Has the taxable entity had expenses for controlled transactions with Danish parties taxed according to the same set of rules?	Answer 'Yes' in this field if the taxable entity has had controlled transactions in the income year with Danish parties taxed according to the same set of rules. This applies to both income statement and balance sheet transactions. This can be from ordinary and extraordinary operations or financial expenses. Answer 'Yes' regardless of whether the transaction is valued at 0. See the definition of controlled transactions in the guidance to field 67. See guidance on parties in Denmark in the guidance to field 541.
550a	Various options	Enter the total amount of the company's expenses for controlled transactions with Danish parties taxed according to the same set of rules. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.

550b	Various options	Enter types of controlled transactions with Danish parties taxed according to the same set of rules. - Purchases of goods and other current assets - Purchases of services - Royalty or licence expenses - Financial expenses - Purchases of intangible assets - Purchases of properties and other tangible fixed assets - Other expenses	Purchases of goods include any purchase of current assets. Purchases of services also include allocation and distribution of costs, regardless of their designation. Royalty or licence expenses include any payment for the use of intellectual property rights, regardless of their designation. Financial expenses include interest expenses, expenses for the provision of guarantees, expenses and losses relating to financial contracts, capital losses and the like. Other expenses also include rental and leasing expenses, insurance expenses as well as dividends and pay.
551	Yes/No	Have there been receivables from or payables to Danish parties taxed according to the same set of rules covered by the rules on controlled transactions?	Answer 'Yes' in this field if the taxable entity has had controlled receivables from or payables to Danish parties taxed according to the same set of rules in the income year.
551a	Various options	Enter the total receivables at the end of the income year from Danish parties with the same set of rules. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Receivables also include cash pools, non-interest-bearing trade accounts receivable and other receivable monetary amounts. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
551b	Various options	Enter the total payables at the end of the income year to Danish parties with the same set of rules. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Payables also include loans in cash pools, non-interest-bearing trade accounts payable and other payable monetary amounts. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.

3.5.3 Controlled transactions with foreign parties

Field number	Type	Description	Guidance text
542	Yes/No	Has the taxable entity had controlled transactions with foreign parties?	Answer 'Yes' in this field regardless of whether the value of the controlled transactions is 0. Foreign parties comprise natural and legal persons and permanent establishments. A legal person may also be a tax-transparent entity, for example a K/S or an I/S, see section 37 para (3) of the Tax Control Act.

			See the definition of controlled transactions in the guidance to field 67.
559	Yes/No	Does the taxable entity have permanent establishments abroad?	
559a	Various options	Enter the areas in which the permanent establishments abroad are located. - Within the EU/EEA - Outside the EU/EEA with TP-relevant double taxation agreement - Outside the EU/EEA without TP-relevant double taxation agreement	Select all the areas in which the taxable entity is engaged in activities through a permanent establishment.
542a	Yes/No	Has the taxable entity had controlled transactions with foreign parties in states outside the EU/EEA with which Denmark does not have a TP-relevant double taxation agreement?	See section C.D.11.13.1.4 of our Danish-language legal guide for more information about this.
542b	Yes/No	Has the taxable entity made payments to recipients resident for tax purposes in blacklisted countries, see section 5H of the Tax Assessment Act?	Answer 'Yes' if payments have been made to recipients who are resident for tax purposes in blacklisted countries, see section 5H of the Tax Assessment Act. See section 5 H of the Tax Assessment Act in section C.D.2.4.8 of our legal guide.

3.5.4 Income from controlled transactions with foreign parties of the taxable entity

Field number	Type	Description	Guidance text
552	Yes/No	Has the taxable entity had income from controlled transactions with foreign parties?	Answer 'Yes' in this field regardless of whether the value of the controlled transactions is 0. Foreign parties comprise natural and legal persons and permanent establishments. A legal person may also be a tax-transparent entity, for example a K/S or an I/S. See the definition of controlled transactions in the guidance to field 67.
552a	Various options	Enter the total amount of sales of goods and other current assets to foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Sales of goods include any transfer of current assets. Sales also include the transfer of goods without receipt of consideration. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
552b	Various options	Enter the total amount of sales of services to foreign parties.	Sales of services also include allocation and distribution of costs, regardless of their designation.

		1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Sales also include the provision of services without consideration. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
552c	Various options	Enter the total amount of royalty or licence income from foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Royalty or licence income includes any payment received for other parties' use of the intellectual property rights of the taxable entity. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
552d	Various options	Enter the total amount of financial income from foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Financial income includes interest income, income from the provision of guarantees, income and gains relating to financial contracts, capital gains and the like. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
552e	Various options	Enter the total amount of other income from foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Other income is all income in the income statement not mentioned above, stated as a total amount. Other income also includes rental and leasing income, insurance income, subsidies, debt cancellation as well as dividends and pay. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.

3.5.5 Expenses for controlled transactions with foreign parties of the taxable entity

Field number	Type	Description	Guidance text
553	Yes/No	Has the taxable entity had expenses for controlled transactions with foreign parties?	Answer 'Yes' in this field regardless of whether the value of the controlled transactions is 0. Foreign parties comprise natural and legal persons and permanent establishments. A legal person may also be a tax-transparent entity, for example a K/S or an I/S.

			See the definition of controlled transactions in the guidance to field 67.
553a	Various options	Enter the total amount of purchases of goods and other current assets from foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Purchases of goods include any purchase of current assets. Purchases also include the acquisition of goods without consideration. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
553b	Various options	Enter the total amount of purchases of services from foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Purchases of services also include allocation and distribution of costs, regardless of their designation, including the provision of services without consideration. Purchases also include services received without consideration. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
553c	Various options	Enter the total amount of royalty or licence expenses to foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Royalty or licence expenses include any payment for the use of the intellectual property rights of other parties. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
553d	Various options	Enter the total amount of financial expenses to foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Financial expenses include interest expenses, expenses from the provision of guarantees, expenses and losses relating to financial contracts, capital losses and the like. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
553e	Various options	Enter the total amount of other expenses to foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million)	Other expenses are all the expenses in the income statement not mentioned above, stated as a total amount. Other expenses also include rental and leasing expenses, insurance expenses, subsidies, debt cancellation and pay.

		5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
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3.5.6 Other controlled transactions with foreign parties

Field number	Type	Description	Guidance text
554	Yes/No	Have there been controlled transactions of purchases and sales of intangible assets with foreign parties?	Purchases/sales also comprise transfers without consideration. Foreign parties comprise natural and legal persons and permanent establishments. A legal person may also be a tax-transparent entity, for example a K/S or an I/S. See the definition of controlled transactions in the guidance to field 67.
554a	Various options	Enter the total amount of sales of intangible assets to foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Sales include transfers without consideration. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
554b	Various options	Enter the total amount of purchases of intangible assets from foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Purchases also include receipt without consideration. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
555	Yes/No	Have there been controlled transactions of purchases or sales of properties and other tangible assets with foreign parties?	Purchases/sales also comprise transfers without consideration. Foreign parties comprise natural and legal persons and permanent establishments. A legal person may also be a tax-transparent entity, for example a K/S or an I/S. See the definition of controlled transactions in the guidance to field 67.
555a	Various options	Enter the total amount of sales of properties and other tangible assets to foreign parties. 1 - (DKK <5 million)	Sales also include transfers without consideration. Select the applicable range for the controlled transactions.

		2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	If there are only transactions without consideration, enter this in range 1.
555b	Various options	Enter the total amount of purchases of properties and other tangible assets from foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Purchases also include receipt without consideration. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
556	Yes/No	Have there been any receivables from or payables to foreign parties covered by the rules on controlled transactions?	Foreign parties comprise natural and legal persons and permanent establishments. A legal person may also be a tax-transparent entity, for example a K/S or an I/S. See the definition of controlled transactions in the guidance to field 67.
556a	Various options	Enter the sum of receivables at the end of the income year from foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Receivables also include cash pools, non-interest-bearing trade accounts receivable and other receivable monetary amounts. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
556b	Various options	Enter the total debt at the end of the income year to foreign parties. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Payables also include loans in cash pools, non-interest-carrying trade accounts payable and other payable monetary amounts. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
557	Yes/No	Have there been any other transactions with foreign parties covered by the rules on controlled transactions?	Foreign parties comprise natural and legal persons and permanent establishments. A legal person may also be a tax-transparent entity, for example a K/S or an I/S.. See the definition of controlled transactions in the guidance to field 67.

557a	Various options	Enter the total amount of other income/payments received. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Other income also includes income from taxable mergers, income from debt conversion, sales of equity interests, sales of financial fixed assets, subsidies, dividends and other financing provided. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.
557b	Various options	Enter the total amount of other expenses/payments made. 1 - (DKK <5 million) 2 - (DKK 5 million - DKK 25 million) 3 - (DKK 25 million - DKK 100 million) 4 - (DKK 100 million - DKK 250 million) 5 - (DKK 250 million - DKK 500 million) 6 - (DKK 500 million - DKK 1 billion) 7 - (DKK <1 billion)	Other expenses also include expenses for taxable mergers, expenses for debt conversion, purchases of equity interests, purchases of financial fixed assets, subsidies, dividends and other financing received. Select the applicable range for the controlled transactions. If there are only transactions without consideration, enter this in range 1.

3.6 Reduced interest deduction

Field number	Type	Description	Guidance text
195	Yes/No	Is the right to deduct the company's net finance/exceeding borrowing costs limited according to section 11 B and/or section 11 C of the Corporation Tax Act?	The field is mandatory and must be answered with 'Yes' or 'No'. The management company must calculate the reduced deduction according to section 11 B and section 11 C of the Corporation Tax Act combined for joint taxation. Section 11 B of the Corporation Tax Act (the interest ceiling rule): If the total net finance costs do not exceed DKK 21,300,000, there will be no reduced deduction. Please note that the amount of DKK 21,300,000 is reduced in certain situations, for example in connection with the establishment/cessation of joint taxation, the commencement/cessation of tax liability during the income year or in connection with tonnage taxation. Section 11 C of the Corporation Tax Act (the EBITDA rule): If the total exceeding borrowing costs do not exceed DKK 22,313,400, there will be no reduced deduction according to section 11 C of the Corporation Tax Act. Please note that the amount of DKK 22,313,400 may be reduced correspondingly, as in section 11 B of the Corporation Tax Act. Tick 'Yes' if the company's net finance costs/exceeding borrowing costs are to be limited. For management companies, 'Yes' must be ticked if the overall calculation shows that one or more of the jointly taxed companies' deductible net finance costs/exceeding borrowing costs are to be limited.

3.7 Adjustment for loss carryforward

Field number	Type	Description	Guidance text
161	Yes/No	Are there any events during the year that affect the company's loss carryforward?	The field is mandatory and must be answered with Yes or No. Answer Yes if there have been one or more events during the year that may affect the company's loss carryforward. Such events include, for example, debt forgiveness and composition, change of ownership, exemption for losses for the year or previous years, certain mergers, or if the company is liable to pay tax according to section 2(1) of the Corporation Tax Act. An exhaustive checklist will appear if Yes.
161a	Yes/No	The company has obtained a compulsory composition, see section 12A(1) of the Corporation Tax Act	Mark this if a restructuring of the company has resulted in a compulsory composition during the income year, and unutilised losses allowed for carryforward and deductible losses are to be reduced. The reduction takes effect for the income year in which the proposed restructuring with the compulsory composition is confirmed and for subsequent income years.
161b	Yes/No	The company has been granted debt forgiveness, see section 12B of the Corporation Tax Act	Mark this when an agreement has been entered into on an overall arrangement between a debtor company and its creditors on the cancellation or reduction of the company's debt (voluntary composition).
161c	Yes/No	Have tax losses and losses allowed for carryforward been reduced according to section 12A(2) of the Corporation Tax Act?	If, for example, the restructuring of a company etc. results in a compulsory composition in an income year, unutilised losses allowed for carryforward and then losses allowed for carryforward are reduced. See section 12A(1), section 12B and section 12C of the Corporation Tax Act.
161d	Yes/No	The creditor has converted its receivable into shares in the company (debt conversion), see section 12A(3) of the Corporation Tax Act	Mark this if there has been a full or partial conversion of debt to shares or convertible bonds. The loss is reduced by the amount by which the nominal value of the converted claim exceeds the market value of the converted claim at the time of conversion.
161e	Yes/No	The company's debt has been reduced or repaid in connection with a cash capital injection or a grant, see section 12C of the Corporation Tax Act	Mark this if a claim has been reduced or repaid by a cash capital injection or grant according to section 31D of the Corporation Tax Act. Unutilised losses allowed for carryforward and deductible losses allowed for carryforward are reduced according to the rules in section 12A(1) of the Corporation Tax Act.
161f	Yes/No	A change of ownership of the company has taken place involving more than 50% of the capital or votes, see section 12D of the Corporation Tax Act	Mark this if more than 50% of the share capital or more than 50% of the voting rights in the company at the end of the income year are owned by other shareholders or participants compared to the beginning of a previous income year in which the taxable income showed a loss. The company must itself take into account the reduced or lost carryforward option for previous years' losses in the legal provision. For groups of jointly taxed companies, this obligation rests with the management company.

161g	Yes/No	The company has participated in a tax-free restructuring and there is a loss in the period from the date of restructuring until the date on which the restructuring was adopted in all the participating companies (the interim period), see section 8(7) of the Danish Merger Tax Act (<i>Fusionsskatte-loven</i>)	Mark this if a loss has arisen in the interim period in connection with a merger, see section 8(7) of the Merger Tax Act. For groups of jointly taxed companies, this obligation rests with the management company.
161h	Yes/No	The company is liable to pay tax, see section 2(1)(a) of the Corporation Tax Act (permanent business establishment) as part of a group of jointly taxed companies, and losses can be carried forward abroad, see sections 8C to 8E of the Corporation Tax Act	Must be marked by companies etc. that are liable to pay tax according to section 2(1) of the Corporation Tax Act and by the management company. When carrying forward losses and updating the loss register, the management company must pay attention to the special rules for loss carryforward applying to this type of company. The management company must declare the subsidiary's/branch's actual loss for the year by entering 0 in field 076 and contacting the Tax Agency to have the subsidiary's/branch's actual loss registered in the loss register, with the correct right of use, so that the loss can only be carried forward by the subsidiary/branch itself. The management company cannot register income and losses digitally for the subsidiary/branch.
161i	Yes/No	The company is a contributor to a tax-free restructuring (full division, partial division, transfer of assets) where one or more of the recipient companies is a foreign company that is not part of a chosen international group of jointly taxed companies	It must be marked with Yes or No. Answer Yes if the company is a contributor to a tax-free restructuring (full division, partial division, transfer of assets) where one or more of the recipient companies is a foreign company that is not part of a chosen international group of jointly taxed companies
161ia	Text	Recipient's CVR/SE no.	CVR/SE no. of the recipient. A foreign recipient that is not part of an international group of jointly taxed companies is stated as: Foreign recipient. The information is from the recipient's reporting of the restructuring.
161ib	Date	Date of restructuring	The date is taken from the recipient's reporting of the restructuring.
161ic	Amount	Enter the percentage share of previous years' losses transferred to the recipient	If the answer is Yes in field 161i, this field must be filled in. The company should enter the percentage share reflecting the percentage share of the company's loss allowed for carryforward that has been transferred to the recipient company. If the recipient has stated a percentage share when reporting the restructuring, this amount will be pre-filled in the field. This amount can be overwritten if it is not correct.
161j	Yes/No	The company is a contributor to a tax-free restructuring (full division, partial division, transfer of assets) where the contributor and recipient are not jointly taxed at the time of restructuring	It must be marked with Yes or No. Answer Yes if the company is a contributor to a tax-free restructuring (full division, partial division, transfer of assets) where the contributor and recipient are not jointly taxed at the time of restructuring.
161ja	Text	Recipient's CVR/SE no.	CVR/SE no. of the recipient. The information is taken from the recipient's reporting of the restructuring.

161jb	Date	Date of restructuring	The date is taken from the recipient's reporting of the restructuring.
161jc	Amount	Enter the percentage share of previous years' losses transferred to the recipient	If field 161j is filled in, this field must be filled in. The company should enter the percentage share reflecting the percentage share of the company's loss allowed for carryforward that has been transferred to the recipient company. If the recipient has stated a percentage share when reporting the restructuring, this amount will be pre-filled in the field. This amount can be overwritten if it is not correct.
161k	Yes/No	The company wishes to disregard the carryforward of losses, see section 33H of the Tax Assessment Act	Mark this if losses are disregarded according to the rules in section 33H of the Tax Assessment Act in the company or in the group of jointly taxed companies for which the company is the management company. The company etc. must itself ensure compliance with the rules when declaring income and updating the loss register.
161Ka	Amount	The disregarded loss from previous years or the year's loss, see section 33H of the Tax Assessment Act	Report losses disregarded according to the rules in section 33H of the Tax Assessment Act in the company or in the group of jointly taxed companies for which the company is the management company. The company etc. is responsible for compliance with the rules when declaring its taxable income and having the loss register updated. The company is requested to attach enclosures showing a calculation of the taxable income according to the rules in section 33H of the Tax Assessment Act, including a specification of disregarded losses for the income year, when choosing the rules in section 33H of the Tax Assessment Act. The company registers disregarded losses in the loss register via tab 3 of the tax return. Any loss for the year that is disregarded must be entered in the loss register as incurred in that year. If losses from previous income years are disregarded, the balance for the current year's loss must be increased at the end of the period in the loss register, for later use. The numerical value must be reported without plus or minus signs.
161L	Yes/No	The company wishes to disregard the carryforward of losses, see section 31(9) of the Corporation Tax Act	Mark this if losses are disregarded according to the rules in section 31(9) of the Corporation Tax Act for the group of jointly taxed companies for which the company is the management company. The company etc. must itself ensure compliance with the rules when declaring income and updating the loss register. When carrying forward losses and updating the loss register, the management company must pay attention to the special rules for loss carryforward applying to this type of company. The management company must report the subsidiary's/branch's actual loss for the year as 0 in field 076 and contact the Tax Agency in order to have the subsidiary's/branch's actual loss registered in the loss register. The management company cannot register income and losses digitally for the subsidiary/branch. The Tax Agency is working to make this possible in the future.

161m	Yes/No	The taxpayer wishes to declare information with loss limitation, see section 12(2) of the Corporation Tax Act.	Mark this field if the taxpayer has entered information with loss limitation, see section 12(2) of the Corporation Tax Act.
161n	Yes/No	Has debt reduction taken place according to section 12A(4) of the Corporation Tax Act?	Answer Yes if consolidated companies or shareholders in the common shareholder group directly or indirectly acquire a claim on a debtor company from a creditor not consolidated with the debtor company or part of the common shareholder group. This corresponds to a debt reduction, and in these cases the loss is reduced, see section 12(4) of the Corporation Tax Act.
165	Yes/No	Has the company withdrawn from international joint taxation?	The answer must be Yes or No. Answer Yes - in the first income year or sub-period in which the company has withdrawn from international joint taxation. Answer No - for all other income years/sub-periods. Withdrawal from international joint taxation can take place either together with the entire group or if the company is no longer part of the group. For more information on the rules, see section 31A of the Corporation Tax Act.
165a	Yes/No	Does the company have permanent business establishments or real property abroad with residual losses that cannot be carried forward for set-off in later income years, see section 31A(2), third sentence, of the Corporation Tax Act? If Yes - click on the question mark for additional instructions.	The answer must be Yes or No if 165 is a Yes. Select Yes in this field 165a - if the company etc. has residual losses attributable to the company's foreign permanent business establishments and properties. If Yes, this residual loss must be removed via the year/sub-period's loss register. The removal of these residual losses must be distributed over the income years/sub-periods in which the residual loss arose. If the company is now separately taxed, these residual losses must be removed in the company's own tax return for the year/sub-period. If the company is part of a group of jointly taxed companies, these residual losses must be removed by the management company via the company's loss register with the management company. That is why you should remember to notify the management company.
166	Yes/No	Has a mutual agreement been entered into covered by section 12B of the Tax Assessment Act?	If a mutual agreement has been entered into on the transfer of one or more assets, where all or some of the consideration takes the form of regular payments, answer Yes. Regular payments is when there is uncertainty about the duration of the payments or the annual amount when the payments run beyond the year of the agreement.

For entities covered by section 1(1)(6) of the Corporation Tax Act only fields 161, 161a, 161b, 161c, 161k and 161m are shown.

3.8 Information about specific events

Field number	Type	Description	Guidance text
162a	Yes/No	Has a tax-free exchange of shares been carried out?	The answer must be Yes or No. Answer Yes if a tax-free exchange of shares has been carried out during the income year.

164	Yes/No	Has an unauthorised tax-free restructuring been carried out?	The answer must be Yes or No. Answer Yes if an unauthorised tax-free restructuring has been carried out during the income year.
162b	Yes/No	Has a taxable restructuring been carried out?	The answer must be Yes or No. Answer Yes if a taxable restructuring has been carried out during the income year.
162c	Yes/No	Has a business activity been purchased/sold?	The answer must be Yes or No. Answer Yes if a business activity has been bought or sold in the income year.
163a	Yes/No	Have intangible assets (goodwill etc.) been purchased/received?	The answer must be Yes or No. Answer Yes if intangible assets (goodwill etc.) have been purchased/received during the income year.
163aa	Amount	Declare the gross value of the intangible assets purchased/received,	If field 163a is a Yes, this field must be filled in with the gross value of the assets purchased/received.
163ab	Amount	of which intra-group	If field 163a is a Yes, this field must be filled in with the value of the assets purchased/received from a party with which the company is consolidated.
163b	Yes/No	Have intangible assets (goodwill etc.) been sold/transferred?	The answer must be Yes or No. Answer Yes if intangible assets (goodwill etc.) have been sold/transferred during the income year.
163ba	Amount	Declare the gross value of the intangible assets sold/transferred,	If field 163b is a Yes, this field must be filled in with the gross value of the assets sold/transferred.
163bb	Amount	of which intra-group	If field 163b is a Yes, this field must be filled in with the value of the assets sold/transferred to a party with which the company is consolidated.
167	Yes/No	Has a request/reinvestment of profit from sale of real property been made?	Answer Yes if reinvestment in real property has taken place, been made or requested. The reinvestment of profit from sale of real property in another property is conditional on the owner providing certain information about the sold property and the acquired property, respectively, to the Tax Agency at the time of requesting reinvestment. The document requesting reinvestment must contain the following: - Indication that profit from sale of real property has been reinvested in real property in Denmark. - Identification of the real property in which the profit has been reinvested. - The amount of the reinvested profit - Identification of the sold real property. At the request of the Tax Agency, the owner must be able to provide, among other things, information about the basis for the calculated profit and documentation that the conditions for reinvestment are met. Read more in section C.H.2.1.11.2 of our legal guide.
157	Yes/No	Has the taxpayer sold a property covered by the Danish Act on Taxation of Profit from Sale of Real Property	Answer Yes if the company has sold a property and chosen for some of the profit to be taxed according to the rules in section 6D of the Act on Taxation of Profit from Sale of Real Property. Application of the rules is conditional on the company notifying the Tax Agency. The

		(<i>Ejendomsavancebeskatningsloven</i>), see section 6D of that Act?	notification must be given no later than at the same time as the deadline for submission of the tax return for the income year in which the property was sold. The company must submit a copy of the purchase-money mortgage and information about the taxable profit, see section 6. The submitted information must include a statement of the profit chosen to be included in the following income years (maximum 10% of the cash converted sales price for the property), the annual amount and the number of years over which the profit is included (maximum 10 years, after the sale). See further conditions to be complied with in section 6D(2) of the Danish Property Taxation Act (<i>Ejendomsbeskatningsloven</i>).
157a	Yes/No	Have there been any events during the year resulting in the remaining deferred profit having to be included in the calculation of the taxable income, see section 6D(3) of the Act on Taxation of Profit from Sale of Real Property?	Answer Yes if an event has occurred causing the remaining deferred profit to have to be included in the calculation of taxable income. The deferred profit must be included in the calculation of taxable income in the event of: - full or partial sale of the property or a change of use so that it is no longer used commercially in whole or in part - full or partial disposal or redemption of the purchase-money mortgage - the seller's death, except as set out in section 6D(4) - termination of the seller's tax liability, see section 10 of the Danish Withholding Tax Act (<i>Kildeskatteloven</i>) or section 5(7) of the Corporation Tax Act.
157b	Amount	Moratorium balance covered by section 6D of the Act on Taxation of Profit from Sale of Real Property.	State here the moratorium balance covered by section 6D of the Act on Taxation of Profit from Sale of Real Property, see section 6D(14) of that Act.

Fields 157, 157a and 157b apply only to entities covered by section 1(1)(6) of the Corporation Tax Act.

3.9 Special income disclosures

Field number	Type	Description	Guidance text
069	Yes/No	Is the company covered by sections 8C-8E of the Corporation Tax Act?	Sections 8C-8E of the Corporation Tax Act are rules protecting against hybrid mismatch situations ('double deduction' or 'deduction without inclusion') arising from payments in connection with the use of hybrid financial instruments and hybrid entities etc., where, for example, the same expense can be deducted both in Denmark and abroad, or where deductibility in Denmark is not matched by a corresponding tax liability abroad. The hybrid mismatch situation can arise from payments between 'affiliates' and in the context of 'structured arrangements'. Read more about this in section C.D.2.4.7 of our legal guide.

066	Yes/No	Is the company covered by the CFC rules, see section 32 of the Corporation Tax Act, or does it use the partial substance test?	CFC stands for Controlled Foreign Company. CFC income constitutes income from Danish and foreign companies controlled by the taxpayer, as referred to in section 32 of the Corporation Tax Act. See section C.D.4 of our legal guide on CFC taxation and private equity partners (carried interest) on CFC taxation of companies, foundations, persons, estates of deceased persons and private equity partners. Our Danish-language legal guide:
066a	Amount	Declare the company's CFC income	The amount of the company's CFC income is stated here. If the CFC income is positive, the amount is stated. If the CFC income has been offset against losses or reductions for Danish or foreign taxes, enter 0. All income from intangible assets other than royalties, see section 32(5) para (3)(b), second sentence, of the Corporation Tax Act, is not to be included if the company has applied the partial substance test. Remember to attach a separate statement as an appendix under 'Selskabsskatteloven § 5B og § 19' (Sections 5B and 16 of the Corporation Tax Act), to be selected in the drop-down menu for the tax return.
066aa	Yes/No	Has the parent company chosen to include only the subsidiary's CFC income in the income statement according to section 32(15) of the Corporation Tax Act?	According to section 32(15) of the Corporation Tax Act, the company may choose to include only the subsidiary's CFC income in the income statement instead of applying the main rule under which the full income should be included. The choice, binding for five income years, applies to all the parent company's subsidiaries, see section 32(16) of the Corporation Tax Act. See also section 32(15) and (16) of the Corporation Tax Act and section C.D.4.1.6 of our legal guide on the parent company's income statement, under the heading 'Valg om kun at blive beskattet af CFC-indkomsten, SEL §32, stk. 15' (Choice of taxation only on the CFC income, section 32(15) of the Corporation Tax Act).
066ab	Yes/No	Has the CFC income from subsidiaries etc. been offset against losses carried forward/transferred from other jointly taxed companies etc. according to section 32(9) of the Corporation Tax Act?	According to section 32(9) of the Corporation Tax Act. The parent company's income statement includes the subsidiary's loss carried forward. The same applies to losses transferred from other companies as part of a joint taxation scheme or another set of rules whereby losses can be transferred. However, the subsidiary's losses carried forward and transferred may be included at a maximum amount corresponding to the loss calculated according to Danish rules. Section 33H of the Tax Assessment Act applies correspondingly to the parent company's own losses, which cannot be offset against the subsidiary's income. *According to section 32(9) of the Corporation Tax Act. The CFC can carry forward its own losses, and if the CFC is part of a mandatory Danish joint taxation scheme, losses can offset the CFC income if they have been transferred from other companies as part of a joint taxation scheme or another set of rules under which losses can be transferred. However, the subsidiary's losses carried forward and transferred may be included at a maximum amount corresponding to the loss calculated according to Danish rules. Section 33H of the Tax Assessment Act applies correspondingly to the parent company's own losses, which cannot be offset against the subsidiary's income.

			For a parent company subject to wealth tax, the CFC income is charged separately at the rate of 22% according to section 19(1) of the Corporation Tax Act. 2. As this is a separate tax, the separate CFC taxation is reduced by Danish or foreign taxes paid, according to section 32(11) of the Corporation Tax Act. The CFC income is offset at the same tax rate and under the same rules.
066b	Yes/No	Has the company applied the partial substance test?	No other income from intangible assets is included in the CFC income if, according to the Danish Executive Order on Partial Substance Test (<i>Bekendtgørelse om partiel substanstest</i>), it is documented that the entity has applied the partial substance test and is in fact engaged in a significant economic activity in relation to the intangible assets. See also section C.D.4.1.5.2.2.2.4 of our legal guide 'Betingelser for at anvende den partielle substanstest' (Conditions for applying the partial substance test)
066Radd	Repetitions	Add entity	(Empty)
066RRemove	Repetitions	Remove	(Empty)
066c	Text	Name	(Empty)
066d	Text	Address	(Empty)
066e	Choice	Tax jurisdiction	State or non-state jurisdiction with tax autonomy. If a group entity is resident in more than one tax jurisdiction, the general principles for determining the applicable double taxation agreement are used to determine the jurisdiction in which the entity is resident for tax purposes. If there is no applicable double taxation agreement, the group entity is reported in the tax jurisdiction of the management's actual domicile. The actual management domicile is determined on the basis of internationally agreed standards.
066f	Text	CVR/SE number/TIN number	TIN is short for Tax Identification Number. For Danish entities, it will be the CVR/SE number.
70	Yes/No	Has the taxpayer covered by section 13J(1) of the Corporation Tax Act received income or profit according to under section 2(1)(b) of the Corporation Tax Act?	To be filled in if the taxpayer is a pension provider covered by section 13J of the Corporation Tax Act and has received income from real property located in Denmark or profit from the sale of real property covered by the Tax on Profit from Sale of Real Property Act or section 21 of the Depreciation Act.
90	Yes/No	Has deduction been claimed for final losses in a foreign subsidiary/permanent business establishment/real property, see section 31E of the Corporation Tax Act?	The field is mandatory and must be filled in with Yes or No. Answer Yes if the taxpayer has deducted a final loss in a foreign subsidiary/permanent business establishment/real property, see section 31E of the Corporation Tax Act.
090a	Amount	The amount of total deduction for final losses. See field info on enclosure of documentation.	The field is mandatory and must be filled in with the amount if the answer to the previous field 090 is 'Yes'. Here, you enter the total amount deducted for final losses in foreign subsidiary/permanent establishment/real property according to section 31 E of the

			Corporation Tax Act. In this connection, it is a requirement that documentation is also submitted/attached for deductions for the final loss or losses in connection with the submission of the tax return for the income year in which the loss is deducted, see Danish Executive Order no. 1115 of 2 June 2021 on the submission of information according to section 31 E(4) of the Corporation Tax Act (<i>Bekendtgørelse om indsendelse af oplysninger i henhold til selskabsskattelovens § 31 E, st. 4.</i>).
108a	Yes/No	Has the company claimed an increased deduction, see section 6(1)(3), second and third sentences, of the Depreciation Act?	The field is mandatory and must be filled in with Yes or No. Answer Yes if the company has claimed an increased deduction either added to the operating equipment account balance or written off in the income year.
108b	Amount	Declare the actual acquisition cost affected by section 6(1)(3), second and third sentences, of the Depreciation Act.	If the answer is Yes in field 108a, this field must be filled in. In the field, enter the amount on which the deduction/amortisation/depreciation is based. The amount must be entered without plus or minus signs.
109a	Yes/No	Has the company claimed an increased deduction, see section 8B(4), first and second sentences, of the Tax Assessment Act?	The field is mandatory and must be filled in with Yes or No. Answer Yes if the company has claimed an increased deduction/amortisation of research expenses incurred during the income year.
109b	Amount	Declare the expenses actually incurred that are affected by section 8B(4), first and second sentences, of the Tax Assessment Act.	If the answer is Yes in field 109a, this field must be filled in. In the field, enter the amount on which the deduction/amortisation/depreciation is based. The amount must be entered without plus or minus signs.
110a	Yes/No	Has the company claimed an increased deduction, see section 5D of the Depreciation Act.	The field is mandatory and must be filled in with Yes or No. Answer Yes if the company has claimed an increased deduction as a separate balance.
110b	Amount	State the actual acquisition cost affected by section 5D of the Depreciation Act on increased depreciation of plant and machinery.	If the answer is Yes in field 110a, this field must be filled in. In the field, enter the amount that is the basis for the deduction. The amount must be entered without plus or minus signs.
110c	Amount	State the additions for the year in the separate balance covered by section 5 E of the Danish Depreciation Act (<i>Afskrivningsloven</i>).	The field must be filled in with the actual acquisition price for the year. The operating equipment must have been acquired in the period 1 January 2025 up to and including 31 December 2026.

Fields 110a, 110b and 310a apply only to entities covered by section 1(1)(1) of the Corporation Tax Act.

Basic information for shipping company

Field number	Type	Description	Guidance text
305a	Yes/No	Has the company had tonnage taxable income as a shipping company during the declaration period?	Even though the company is bound by a 10-year lock-in period, the company may, for example, generate income subject to tonnage tax in years 1, 2 and 3, after which the company sells all its ships. In years 4 and 5, the company only has ordinary taxable income. If, in year 6, the company again acquires a ship, the company will be covered by the tonnage tax scheme due to the ongoing 10-year lock-in period, and the income from the ship must be calculated according to the Danish Tonnage Tax Act (<i>Tonnageskatteloven</i>).

Basic information for operator business

Field number	Type	Description	Guidance text
310a	Yes/No	Has the company generated income subject to tonnage tax as an operator during the declaration period?	Even though the company is bound by a 10-year lock-in period, the company may, for example, generate income subject to tonnage tax in years 1, 2 and 3, after which the company relinquishes full responsibility for the ship's operation as well as all obligations and responsibilities according to the ISM Code. In years 4 and 5, the company only has ordinary taxable income. If, in year 6, the company again assumes full responsibility as well as all obligations and responsibilities for a ship's operation according to the ISM Code, the company will be covered by the tonnage tax scheme due to the ongoing 10-year lock-in period, and the income from the ship must be calculated according to the Danish Tonnage Tax Act (<i>Tonnageskatteloven</i>).

3.9.1 Income subject to tonnage tax and accounting figures

This is relevant only to entities covered by section 1(1)(1) of the Corporation Tax Act.

Field number	Type	Description	Guidance text
316	Amount	Tonnage income, see section 15(1) of the Tonnage Tax Act (must be stated in DKK)	Taxable income calculated on the basis of the net tonnage of the ships, see the scale in section 15(1) of the Tonnage Tax Act. The field should not contain finance income/expenses. The amount must be stated in DKK. Currency translations must be based on published average exchange rates. If the company has leased too much gross tonnage in relation to its own tonnage, see section 7 of the Tonnage Tax Act, the calculated scale income must be reduced by the percentage relating to the excess gross tonnage of the leased ships.
321	Amount	Net turnover (stated in DKK)	Net turnover must always be declared, even if the company is exempt from disclosing net turnover in its annual report. Net turnover from tax transparent entities, corresponding to the company's ownership share of the transparent entities, must be included in the amount stated. If the declaration is for a sub-period, only net turnover for the period covered by the sub-period must be declared. This also applies in relation to shares in tax transparent entities, for example K/S, P/S etc. The amount must be stated in DKK. Currency translations must be based on published average exchange rates.
319	Amount	Net profit or loss before tax (declared in DKK)	Net income before tax according to the annual report. This must include the net profit or loss before tax from tax transparent entities, corresponding to the company's ownership share of the transparent entities. If the declaration is for a sub-period, only net profit or loss for the period covered by the sub-period must be declared. This also applies in relation to shares in tax transparent entities, for example K/S, P/S etc. The amount must be declared in DKK. Currency translations must be based on published average exchange rates.
320	Amount	Net profit or loss in associates and affiliates as recognised in the	The net profit or loss of associates and affiliates according to the annual report. If the declaration is for a sub-

		income statement (must be declared in DKK)	period, only the net profit or loss for associates and affiliates in the period covered by the sub-period must be declared. The amount must be stated in DKK. Currency translations must be based on published average exchange rates.
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3.9.2 Matters requiring an audit opinion

This is relevant only to entities covered by section 1(1)(1) of the Corporation Tax Act.

Field number	Type	Description	Guidance text
397	Yes/No	Does the company agree that all the conditions for the tonnage tax scheme are met?	It is a requirement that the company meets all the conditions for applying the tonnage tax scheme and encloses auditor's statements on this as required according to section 22 of the Tonnage Tax Act.

3.9.3 Flag information

This is relevant only to entities covered by section 1(1)(1) of the Corporation Tax Act.

Field number	Type	Description	Guidance text
399	Yes/No	During the period for which the information is declared, has the company exclusively carried out shipping activities with leased ships, see section 6 of the Tonnage Tax Act?	Answer No if the company owns the ship(s) and/or the ship(s) are owned indirectly via tax transparent entities. Answer Yes if the company has only carried out shipping activities with leased ships. Please note that no flag information is required to be reported for leased ship(s).

3.9.4 Flag information for shipping companies

This is relevant only to entities covered by section 1(1)(1) of the Corporation Tax Act.

Field number	Type	Description	Guidance text
400R	Repetitions	Add ship	(Empty)
400Ra	Text	Name of the ship	State the name of the ship and not the name of the K/S or similar that owns the ship in question.
400Rb	Amount	The ship's IMO no.	The IMO no. is a unique ship identifier, as a ship's name may change during its lifetime.
400Rc	Amount	Ownership share (%)	The company's ownership share of the ship in question. If a company participates as a limited partner and the company is covered by the tonnage tax scheme, the company's ownership share of the limited partnership/ship must be stated in this field. The same ship may have to be mentioned several times, for example if the company's ownership share in the limited partnership/ship changes during an income year/sub-period.
400Rd	Amount	Number of days	The number of days on which the ship has been used for purposes covered by the Tonnage Tax Act must be declared. The number of days is measured as whole days on which the ship has been owned by the company during the income year/sub-period, and regardless of whether the ship has been in operation or not.

400Re	Amount	Registered gross tonnage for the entire ship within the EU/EEA	The total gross tonnage of the ship registered in an EU/EEA member state. The same ship may have to be mentioned several times, for example if the ship's registration changes from an EU/EEA member state to a non-EU/EEA member state or vice versa during an income year/sub-period.
400Rf	Calculation field	Average calculation within the EU/EEA	Average calculation within the EU/EEA
400Rg	Amount	Registered gross tonnage for the entire ship outside the EU/EEA	The total gross tonnage of the ship registered in a non-EU/EEA member state. The same ship may have to be mentioned several times, for example if the ship's registration changes from a non-EU/EEA member state to an EU/EEA member state or vice versa during an income year/sub-period.
400Rh	Calculation field	Average calculation outside the EU/EEA	Average calculation outside the EU/EEA
400Ri	Calculation field	Serial number	Serial number
400RfSum	Calculation field	Sum total of the average owned gross tonnage registered within the EU/EEA	Sum total of the average owned gross tonnage registered within the EU/EEA
400RfPct	Calculation field	Percentage share of the average owned gross tonnage registered within the EU/EEA	For tonnage-taxed companies that are not part of a group with other tonnage-taxed companies, the percentage share of the year's average owned gross tonnage registered within the EU/EEA is to be measured in relation to the percentage share on the baseline day. The percentage share on the baseline day must be maintained or increased.
400RhSum	Calculation field	Sum total of the average owned gross tonnage registered outside the EU/EEA	Sum total of the average owned gross tonnage registered outside the EU/EEA
400RhPct	Calculation field	Percentage share for the average owned gross tonnage registered outside the EU/EEA	Percentage share for the average owned gross tonnage registered outside the EU/EEA

3.9.5 Flag information for operator activities

This is relevant only to entities covered by section 1(1)(1) of the Corporation Tax Act.

Field number	Type	Description	Guidance text
411O	Repetitions	Add ship	(Empty)
411Oa	Text	Name of the ship	State the name of the ship and not the name of the K/S or similar that owns the ship in question.
411Ob	Amount	The ship's IMO no.	The IMO no. is a unique ship identifier, as a ship's name may change during its lifetime.
411Oc	Amount	Ownership share (%)	The company's operator share of the ship in question. If a company conducts operator activities through a tax transparent entity and the company is covered by the tonnage tax scheme, the company's ownership share of the tax transparent entity must be stated in this field. The same ship may have to be mentioned several times, for example if the company's ownership share in the tax

			transparent entity changes during an income year/sub-period.
411Od	Amount	Number of days	The number of days on which the ship has been used for purposes covered by the Tonnage Tax Act must be declared. The number of days is measured as whole days that the ship has been operated by the company during the income year/sub-period.
411Oe	Amount	Registered gross tonnage for the entire ship within the EU/EEA	The total gross tonnage of the ship registered in an EU/EEA member state. The same ship may have to be mentioned several times, for example if the ship's registration changes from an EU/EEA member state to a non-EU/EEA member state or vice versa during an income year/sub-period.
411Of	Calculation field	Average calculation within the EU/EEA	Average calculation within the EU/EEA
411Og	Amount	Registered gross tonnage for the entire ship outside the EU/EEA	The total gross tonnage of the ship registered in a non-EU/EEA member state. The same ship may have to be mentioned several times, for example if the ship's registration changes from a non-EU/EEA member state to an EU/EEA member state or vice versa during an income year/sub-period.
411Oh	Calculation field	Average calculation outside the EU/EEA	Average calculation outside the EU/EEA
411Oi	Calculation field	Serial number	Serial number
411OfSum	Calculation field	Sum total of the average operated gross tonnage registered within the EU/EEA	Sum total of the average operated gross tonnage registered within the EU/EEA
411OfPct	Calculation field	Percentage share for the average operated gross tonnage registered within the EU/EEA	For tonnage-taxed companies that are not part of a group with other tonnage-taxed companies, the percentage share for the year's average operated gross tonnage registered within the EU/EEA is to be measured in relation to the percentage on the baseline day. The percentage share on the baseline day must be maintained or increased.
411OhSum	Calculation field	Sum total for the average operated gross tonnage registered outside the EU/EEA	Sum total for the average operated gross tonnage registered outside the EU/EEA
411OhPct	Calculation field	Percentage share for the average operated gross tonnage registered outside the EU/EEA	Percentage share for the average operated gross tonnage registered outside the EU/EEA

3.10 Accounting information and auditor assistance

Field number	Type	Description	Guidance text
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89	Yes/No	Is the entity liable to pay tax covered by the Danish Executive Order on Minimum Requirements for Large Enterprises (<i>Mindstekravsbekendtgørelsen for større virksomheder</i>) (Executive Order no. 1295 of 14 November 2018)? NOTE: If yes, the company must attach the financial statements for tax purposes as an appendix to the tax return. See also Field info.	The Executive Order on Minimum Requirements for Large Enterprises (Executive Order no. 1295 of 14 November 2018) applies in the following cases: (1) The entity liable to pay tax has a net turnover of more than DKK 100 million. The entity must attach the financial statements for tax purposes as an appendix to the tax return. (2) The entity liable to pay tax is part of a group of jointly taxed companies with a total net turnover at the joint taxation level of more than DKK 100 million. All the jointly taxed companies must attach the financial statements for tax purposes as appendices to the tax return. (3) The entity liable to pay tax is on the list of other legal entities listed in section 1(1) paras (1)-(8) and (10) of the Executive Order on Minimum Requirements for Large Enterprises, including electricity companies, cooperative societies, companies liable to pay tonnage tax, banks, companies subject to joint taxation according to section 31A of the Corporation Tax Act (international joint taxation) and companies taxed on recapture of tax losses according to section 15 of Act no. 426 of 6 June 2005, among others. The entity must attach the financial statements for tax purposes as an appendix to the tax return. Further reference is made to section A.B.3.2.1.1 of our legal guide, which contains links to the executive orders on minimum requirements. If the answer is Yes, the financial statements for tax purposes must be attached as an appendix to the tax return. If the answer is No, continue reporting the tax return.
99	Yes/No	Is the net turnover below DKK 500,000?	For jointly taxed companies, the companies' total turnover is included in the assessment of whether the net turnover is less than DKK 500,000.

Field 99 applies only to entities covered by section 1(1)(1) of the Corporation Tax Act.

3.10.1 Information on auditor assistance

This is relevant only to entities covered by section 1(1)(1) of the Corporation Tax Act.

Field number	Type	Description	Guidance text
102	Various options	Assistance: - No auditor assistance - Approved auditor - Other advisor	State whether an auditor has been involved in preparing the annual report or calculating the taxable income. If a state-authorised or registered public accountant has been involved, select 'Godkendt revisor' (Approved auditor). If an agricultural consultant, lawyer or other professional advisor is assisting with the tax return, select 'Anden rådgiver' (Other advisor). If assistance is received from friends/family, select 'Ingen bistand' (No auditor assistance).
103	Yes/No	Is the annual report provided with an auditor opinion?	An auditor opinion is issued according to the Danish Executive Order on State-Authorised and Registered Public Accountants' Opinions etc. (<i>Bekendtgørelse om statsautoriserede og registrerede revisorers erklæringer mv.</i>) (Executive Order on Auditor Opinions) or according to auditing standards. The answer must be No if another auditor has been involved, or if no auditor has been involved.

104	Various options	Statement on: - audit - extended review - review - assistance with format - other	State the type of auditor assistance provided and about which the auditor has expressed their opinion. The types of opinions are set out in the Danish Executive Order on Approved Auditors' Opinions (<i>Bekendtgørelse om godkendte revisors erklæringer</i>). Tick 'andet' (other) for other assurance engagements according to the Executive Order on Auditor Opinions. These may include assurance engagements in connection with liquidation or restructuring (mergers, divisions etc.), on environmental, ethical and social disclosures, on internal controls and IT systems, and on corporate governance.
105	Yes/No	Modifications/highlight of matters in the auditor opinion.	Concerns only the content of the opinion provided by the auditor as part of the annual report. State whether the auditor has issued modifications or highlight of matters. If so, this will be stated in a separate section of the opinion entitled 'Modifikationer' (Modifications) or under the heading 'Fremhævelse af forhold i regnskabet' (Highlight of matters in the financial statements). Answer No if there are no such separate sections in the annual report.
106	Various options	Modifications/highlight of matters relating to: - compliance with tax legislation - compliance with company legislation - compliance with accounting legislation - other	1: Under compliance with tax legislation the auditor may, for example, have pointed out: * Non-declaration of: - VAT - Salary - A-tax - Company car - Other free benefits * Specific tax errors * Violation of or non-compliance with tax legislation * Illegal loans to owners and members of the executive and supervisory boards taken out after 14 August 2012 2: Under compliance with company legislation the auditor may, for example, have pointed out: * Loans to owners and members of the executive and supervisory boards (illegal loans to owners and members of the executive and supervisory boards) * Loss of share capital * Uncertainty about the continued operation of the company or foundation 3: Under compliance with accounting legislation the auditor may, for example, have pointed out: * Non-compliance with bookkeeping or accounting regulations, including failure to store accounting records * The financial statements do not meet the requirement of providing a true and fair view of the company's or foundation's assets and liabilities * Matters of importance to the financial statements have not been sufficiently disclosed to the auditor 4: Under 'other' the auditor may have pointed out: * Large losses on individual debtors
107	Yes/No	Has the taxable income been calculated with auditor assistance?	State whether the taxable income for the year has been calculated with assistance from a state-authorised or registered public accountant or an external advisor with accounting competence who is not a state-authorised or registered public accountant.
107a	Amount	The audit firm's CVR number	Here you can state the audit firm's CVR number
107b	Amount	The audit firm's P number	Here you can state the audit firm's P number

3.10.2 Selected information from the annual report

This is relevant only to entities covered by section 1(1)(1) of the Corporation Tax Act.

Field number	Type	Description	Guidance text
111	Amount	Net turnover	Net turnover must always be declared, even if the entity liable to pay tax is exempt from disclosing net turnover in its annual report. Enter a numerical value without a plus or minus sign. Net turnover is the selling price of products and services etc. falling within ordinary activities less price reductions, VAT and other taxes directly linked to the selling price.
112	Amount	Cost of sales	Declare cost of sales in the form of purchases of raw materials, consumables, goods for resale and packaging, adjusted for changes in inventories. Enter a numerical value without a plus or minus sign. Direct expenses in connection with the purchase, for example customs duties, freight etc. as well as price reductions, reimbursements etc., are included in the calculation. Outwork, that is processing of raw materials and semi-finished products by others (contract work), is also included in the statement.
113	Amount	Accounting depreciation	Accounting depreciation and amortisation includes current depreciation and amortisation reflecting the company's consumption pattern for fixed assets. Accounting depreciation and amortisation covers depreciation, amortisation and impairment for the year of property, plant and equipment and intangible assets, including: - buildings - installations - machinery and equipment - transport and other operating equipment - acquired goodwill and know-how and capitalised expenses for rationalisation and development. Enter a numerical value without a plus or minus sign.
115	Amount	Profit or loss from ordinary activities before financing and extraordinary items	Declare the profit or loss from ordinary activities before financing and extraordinary items and taxes. If the result is negative, the amount must be entered with a - (minus sign).
116	Amount	Net profit or loss for the year before tax	Declare net profit or loss for the year before tax. If the result is negative, the amount must be entered with a - (minus sign).
117	Amount	Taxes	Declare tax on profit for the year, including adjustment of deferred tax. Expenses in the annual report must be entered with a - (minus sign). Income in the annual report must be entered without a sign.
120	Amount	Inventories	Enter a numerical value without a plus or minus sign. The value of inventories in terms of: * Raw materials and consumables * Work in progress * Manufactured goods (possibly including IPO) and goods for resale * Prepayments for goods

121	Amount	Fixed assets	Enter a numerical value without a plus or minus sign. Fixed assets intended for permanent ownership or use by the company: * Intangible assets * Property, plant and equipment * Fixed asset investments
123	Amount	Equity	If equity is negative, the amount must be entered with a - (minus sign). Declare the taxpayer's equity in the form of: * contributed capital: for example share capital/base capital/tied-up capital * reserves * retained profits or losses * share premium on issue
124	Amount	Balance sheet	Enter a numerical value without a plus or minus sign. Declare the sum of all assets. The amount must correspond to the sum of equity, provisions and liabilities other than provisions.
126	Amount	Inflows of property, plant and equipment and intangible assets for the year at cost price	Declare the addition of assets intended for the company's permanent ownership or use. Enter a numerical value without a plus or minus sign. If new financial leases are included in the accounts, the acquisition price of the leased item must be included.
127	Amount	Disposal of property, plant and equipment and intangible assets for the year at selling price	Enter a numerical value without a plus or minus sign. Disclose the selling price of divested assets – the value of divested buildings and land must be converted to cash value. Alternatively, you can use the book value, meaning the acquisition price of the divested assets minus accumulated depreciation and amortisation.

3.10.3 Information on the calculation of taxable income

This is relevant only to entities covered by section 1(1)(1) of the Corporation Tax Act.

Field number	Type	Description	Guidance text
130	Amount	Carryback of certain types of non-taxable income (see the guide)	Enter a numerical value without a plus or minus sign. Enter the total amount of carryback of income/gains from the annual report when declaring the year's taxable income. Carryback of Danish or foreign dividends and net profit or loss from participating interests is not to be included in this field.
131	Amount	Carryback of certain non-deductible expenses (see the guide)	Enter a numerical value without a plus or minus sign. Enter the total amount of carryback of a number of expenses from the annual report when declaring the year's taxable income. These are: * non-deductible share of entertainment expenses * loan costs – one-off commission from loans, guarantees etc. * fines, interest and fees Carryback of other expenses from the annual report is not to be included in this field.

134	Amount	Tax loss on the sale of intangible assets (goodwill etc.)	Enter a numerical value without a plus or minus sign. State the tax loss on the sale or abandonment of goodwill, know-how, patent rights etc. Note that tax losses on the sale of shares or real property are to be declared separately as carryforward of losses attributed to specific sources of income (fields 086, 087 and 088).
136	Amount	Tax gain on shares (realisation or market-value principle)	Enter a numerical value without a plus or minus sign. State the total taxable gain on shares regardless of whether the realisation or the market-value principle is applied. The total amount must be stated before offsetting against any losses.
137	Amount	Tax gain on the sale of real property	Enter a numerical value without a plus or minus sign. State the total taxable gain on the sale of real property. Sales of assets relating to business activities must only be included in the net turnover in field 111.
138	Amount	Tax gain on sale of intangible assets (goodwill etc.)	Enter a numerical value without a plus or minus sign. Declare the total taxable gain on the sale of intangible assets.
140	Amount	Real property, write-off on acquisition/demolition deduction	Enter a numerical value without a plus or minus sign. Declare write-off on expenses for conversion or improvement of real property/installations, deductions for demolition and replacement of real property/installations.
141	Amount	Real property, depreciation for tax purposes	Enter a numerical value without a plus or minus sign. Declare depreciation for tax purposes on buildings, installations, refurbishment of rented premises etc. Note that you do not need to declare write-off or deductions for demolition in this field. They must be stated in field 140.
142	Amount	Real property, recovered depreciation	Enter a numerical value without a plus or minus sign. Disclose recovered depreciation on the sale of real property.
143	Amount	Operating equipment, ships and equipment, depreciation for tax purposes	Enter a numerical value without a plus or minus sign. The information includes, among other things, diminishing-balance depreciation on operating equipment and ships and depreciation on software and operating equipment with a useful life of less than three years. Please note that you do not need to declare write-off on small assets in this field – this must be stated in field 144.
144	Amount	Write-off on small assets	Enter a numerical value without a plus or minus sign. State the write-off on small assets. No other write-off needs to be reported in this field, for example on expenses for software and operating equipment with a useful life of less than three years. This must be stated in field 143.
145	Amount	Intangible assets (goodwill etc.), amortisation for tax purposes	Enter a numerical value without a plus or minus sign. Declare amortisation for tax purposes on goodwill and other intangible assets.
148	Amount	Losses on debtors	Enter a numerical value. Losses are declared without a plus or minus sign. Declare losses on debtors (goods receivables etc.) that have been deducted for tax purposes, for example provisions for losses on debtors. Any gains must be stated with a plus sign

149	Amount	Write-down for obsolescence on inventories	Enter a numerical value without a plus or minus sign. Disclose write-down for obsolescence on inventories, meaning non-marketable assets that have been deducted for tax purposes.
150	Amount	Deducted provisions	Enter a numerical value without a plus or minus sign. Declare provisions of any kind that have been deducted for tax purposes. These are, for example, provisions for service and warranty provisions and provisions for future expenses etc. No information is required on provisions for charitable/non-profit purposes, for consolidation etc. or for losses on debtors. They must be entered in field 148.
156	Amount	Gain or loss on redemption of cash loans	Declare gains or losses on extraordinary redemption of cash loans Do not state tax gains with a plus sign. Tax losses must be entered with a - (minus).
128	Yes/No	Have there been any changes to the accounting policies or valuation principles applied in the preparation of the annual report or taxable income?	Changes to accounting policies may include changes to accounting principles, recognition methods and measurement basis - the changes must be disclosed in the introduction to accounting policies in the section of the annual report: Accounting policies. With regard to the financial statements for tax purposes, this could be a change of the principles for calculating taxable income.
157	Yes/No	Has the taxpayer sold a property covered by the Danish Act on Taxation of Profit from Sale of Real Property (<i>Ejendomsavance-beskatningsloven</i>), see section 6D of that Act?	Answer Yes if the company has sold a property and chosen for some of the profit to be taxed according to the rules in section 6D of the Act on Taxation of Profit from Sale of Real Property. Notification of the choice is subject to the company notifying the Tax Agency. The notification must be given no later than at the same time as the deadline for submission of the tax return for the income year in which the property was sold. The company must submit a copy of the purchase-money mortgage and information about the taxable profit, see section 6. The submitted information must include a statement of the profit chosen to be included in the following income years (maximum 10% of the cash converted sales price for the property), the annual amount and the number of years over which the profit is included (maximum 10 years, after the sale). See further conditions to be complied with in section 6D(2) of the Property Taxation Act.
157a	Yes/No	Have any events occurred during the year causing the remaining deferred profit to be included in the calculation of taxable income, see section 6D(3) of the Act on Taxation of Profit from Sale of Real Property?	Answer Yes if an event has occurred causing the remaining deferred profit to have to be included in the calculation of taxable income. The deferred profit must be included in the calculation of taxable income in the event of: • full or partial sale of the property or a change of use so that it is no longer used in whole or in part for business purposes • full or partial sale or redemption of the purchase-money mortgage • death of the seller, with the exception of section 6D(4). • termination of the seller's tax liability, see section 10 of the Withholding Tax Act or section 5(7) of the Corporation Tax Act.

157b	Amount	Moratorium balance covered by section 6D of the Act on Taxation of Profit from Sale of Real Property.	State here the moratorium balance covered by section 6D of the Act on Taxation of Profit from Sale of Real Property, see section 6D(14) of that Act.
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3.10.4 Other information

This is relevant only to entities covered by section 1(1)(1) of the Corporation Tax Act.

Field number	Type	Description	Guidance text
199	Yes/No	Does the company have investors making use of deductions, see the Tax Deduction for Investors Act?	Answer Yes if the company meets the conditions for being a target company and has investors applying the rules for deduction of investments in the Tax Deduction for Investors Act. The conditions for being a target company are set out in section 3 of the Tax Deduction for Investors Act.
199a	Yes/No	Has the company performed the statutory reporting according to section 29a of the Danish Tax Reporting Act (<i>Skatteindberetningsloven</i>)?	Answer Yes if the company has performed the statutory reporting as regards the investors applying the rules in the Tax Deduction for Investors Act. It is a condition for deduction that the target company has performed reporting according to section 29a of the Tax Reporting Act. For more information about reporting, see: https://skat.dk/skat.aspx?oid=16128
199b	Yes/No	Has the company received capital injections including shares subscribed for by investor deduction funds?	Answer Yes if the company has received capital injections including shares subscribed for by investor deduction funds.
199c	Yes/No	Does the company's turnover consist mostly of passive capital investment, see section 34(6) of the Capital Gains Tax Act?	Answer Yes if the company's turnover predominantly consists of passive capital investment as described in section 34(6) of the Capital Gains Tax Act.
100	Yes/No	Does the company want to turn off automatic validations for loss carryforward?	Answer 'Yes' in this field if the company meets the conditions for being subject to special conditions, including exemption from losses, loss limitation (from positive to negative joint taxation income) or foreign branches where losses must not be used by other companies in the joint taxation group. If 'Yes' is ticked for this field, the system will remove the validations on the page for loss distribution, making it possible to register information correctly based on the circumstances of the taxable entity. If 'Yes' is ticked in this field, it is mandatory to attach a joint taxation statement documenting the loss distribution.

3.11 Transfer of shares

Available to entities covered by section 1(1)(6) of the Corporation Tax Act.

Field number	Type	Description	Guidance text
1001	Yes/No	Transfer of shares, see section 35B of the Capital Gains Tax Act	Have shares been contributed in connection with the establishment of a fund according to section 35B(2) of the Capital Gains Tax Act (shares transferred after the establishment of the fund are not included in the founder's tax)?
1002	Yes/No	Historical application of the terms and conditions in section 35B of the Capital Gains Tax Act	Have transfers occurred in previous years, and is the founder's tax greater than DKK 0?
1003	Amount	Reporting the balance of founder's tax	Reporting the balance of founder's tax (both in the event of transfer and the current annual balance – section 35D of the Capital Gains Tax Act)
1004	Amount	Any balance wholly or partially due regarding founder's tax must be stated here. Remember to attach the statement of holdings for the fund	Any balance wholly or partially due regarding founder's tax must be stated here. Remember to attach the statement of holdings for the fund
1005	Yes/No	Are dividends from shares included in the statement of holdings, see section 35D(4) of the Capital Gains Tax?	Have dividends been received on shares as shown in the statement of holdings, see section 35D(4) of the Capital Gains Tax Act?
1005a	Amount	Amount of dividends from shares in the statement of holdings, see section 35D(4) of the Capital Gains Tax Act	Enter the amount of dividends received on shares as shown in the statement of holdings, see section 35D(4) of the Capital Gains Tax Act.
1006	Yes/No	Transfer of shares included in the statement of holdings, see section 35D(2) of the Capital Gains Tax Act	Has the fund sold or otherwise disposed of some or all of the shares listed in the statement of holdings at the end of last year?
1006a	Amount	Statement of gains or losses from sale of shares included in the statement of holdings, see section 35D(2) of the Capital Gains Tax Act	Enter here the amount that the fund has lost or gained on the sale of the shares in field 1006, see section 35D(2) of the Capital Gains Tax Act.
1007	Amount	Interest on the founder's tax balance, see section 35D(6) of the Capital Gains Tax Act.	Interest is calculated at 1% above Danmarks Nationalbank's discount rate, but at a minimum of 1% per year, see section 35D(6) of the Capital Gains Tax Act for further information on due dates and payment deadlines.
1008	Amount	Write-down of the balance of founder's tax, see section 35D(5) of the Capital Gains Tax Act.	Has the fund made distributions or provisions for charitable or non-profit purposes that are not deductible from the fund's taxable income?
1009	Text	Country	(Empty)
1010	Text	Address	(Empty)

1011	Yes/No	Conditions for period of ownership, see section 35E of the Capital Gains Tax Act	If the condition in section 35B(1)(2) is met for at least 5 years from the date of transfer.
1011a	Date	Latest transfer date	The transfer date must not be later than the end date of the period you are currently reporting for.
1012	Yes/No	Moving domicile, see section 35F(2) and (3) of the Capital Gains Tax Act.	Has the fund moved its domicile?
1013	Yes/No	Marking of EU/EEA relation, see section 35F(2) and (3) of the Capital Gains Tax Act.	Is the fund domiciled: o in the EU/EEA o outside the EU/EEA

2. Taxable income – tab 6

Under tab 6 'Skattepligtig indkomst' (Taxable income), the management company or the individual company must fill in fields 076 and 003. Field 080 is calculated from the sum of field 076, where field 016 is calculated from fields 080 and 003. The management company must report the taxable income for the entire group of jointly taxed companies. The taxable income must be declared before any set-off against losses from previous income years.

Individual companies without special circumstances can use automatic calculation. The box 'automatisk beregning' (automatic calculation) is ticked from the start. This implies automatic calculation of field 003 'Anvendt skattemæssigt underskud fra tidligere indkomstår' (Tax loss carryforward from previous income years) and field 016 'Skattepligtig indkomst efter anvendt underskud' (Taxable income after loss carryforward). To deselect automatic calculation, remove the check mark and enter the amount manually in field 003 'Anvendt skattemæssigt underskud fra tidligere indkomstår' (Tax loss carryforward from previous income years).

Field number	Type	Description	Guidance text
076	Amount	Declared taxable income before deduction and allocation of losses	The field must be reported. The reported amount must be the taxable income before deduction and allocation of losses, that is both before deduction of losses from previous income years and before allocation of losses for the current income year. For groups of jointly taxed companies, the management company fills in the field for each of the jointly taxed companies etc. Amounts entered in field 76 are summarised by the Tax Agency in field 080 and shown for the management company. The summarised amount constitutes the jointly taxable income before deduction and allocation of losses. If the company has applied for payout of a tax credit according to the rules of section 8X of the Tax Assessment Act, negative taxable income must not be reduced by the amount on which the payout is based. This will instead take place in field 004.
080	Calculated amount	Taxable income before losses	Summation of all reported amounts in field 076 for all jointly taxable companies etc. This is the jointly taxable income before deduction of losses for the current and previous income years Shown for the management company.
003	Amount	Carryforward of tax losses from previous income years	Contains the tax losses for the year carried forward from previous income years. The amount should be entered without plus or minus signs. For separately taxed companies etc. for which no events have occurred during the year affecting the company's loss carryforward, the amount is automatically calculated on the basis of the information in the loss register. If the company etc. disagrees with the automatic calculation, the amount may be overwritten. For separately taxed companies etc. for which events have occurred during the year affecting the company's loss carryforward, the amount must be reported. For jointly taxed companies etc., the total carryforward of losses from previous years for the entire group of jointly taxed companies must be reported by the management company.

016	Calculated amount	Total taxable income after loss carryforward	The amount is calculated by the Tax Agency on the basis of the available information from the company. The field contains taxable income after losses. Negative taxable income is indicated by - (minus sign). For the individual company, the set-off of losses from previous years may not exceed the year's positive taxable income before loss carryforward. For jointly taxed companies, the jointly taxable income is calculated by the management company on the basis of the available information provided by the companies. As regards joint taxation, this is the total jointly taxable income after loss carryforward.
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Chart 1. Tab 6 'Skattepligtig indkomst' (Taxable income) shown for an individual company (without automatic calculation)

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Selvangivelse for Dias-as-36596368

Skattepligtig indkomst

Skattepligtig indkomst og underskudsfræfærsel

Fæltbeskrivelse	Fæltinfo	Fælt nr.	
Skattepligtig indkomst før frædrag af underskud fra tidligere indkomstår			
36596368 Dias-as-36596368 01-01-2016 - 31-12-2016	076		100.000
Skattepligtig indkomst før underskud	080		-100.000
Skattemæssigt underskud, fræført fra tidligere indkomstår anvendt i år	003		0
Skattepligtig indkomst efter anvendt underskud	016		-100.000

Gå til ultimo underskud

Source: E-tax for companies (DIAS)

Chart 2. Tab 6 'Skattepligtig indkomst' (Taxable income) shown for an individual company (with automatic calculation)

Selvangivelse for Dias-as-46456009

Skattepligtig indkomst

Skattepligtig indkomst og underskudsfræfærsel

Fæltbeskrivelse	Fæltinfo	Fælt nr.	
Skattepligtig indkomst før frædrag af underskud fra tidligere indkomstår			
46456009 Dias-as-46456009 01-01-2012 - 31-12-2012	076		100.000
Skattepligtig indkomst før underskud	080		-100.000
Anvendt skattemæssigt underskud fra tidligere indkomstår	003		0
Skattepligtig indkomst efter anvendt underskud	016		-100.000

Gå til ultimo underskud

Source: E-tax for companies (DIAS)

Chart 3. Tab 6 'Skattepligtig indkomst' (Taxable income) shown for a management company in a group of jointly taxed companies**Selvangivelse for Dias-as-43302795**

Indberet	Skattepligtig indkomst	Ultimo underskud	Konsekvens	Kvittering
I nedenstående skema indberettes skattepligtig indkomst i felt 076. For sambeskatningskredse er det administrationselskabet, der indberetter for hver enkelt enhed i sambeskatningskredsen. I felt 003 anføres skattemæssige underskud fra tidligere indkomstår, som udnyttes i indkomstperioden. For sambeskatningskredse er det administrationselskabet, der indberetter det samlede beløb for hele sambeskatningskredsen. Såfremt et enkeltstående selskab er omfattet af reglerne om underskudsbegrænsning jfr. SEL § 12 vil dette blive beregnet automatisk ved anvendelse af 'Automatisk beregning'.				
Skattepligtig indkomst og underskudsfremførsel				
Feltbeskrivelse	Feltinfo	Felt nr.		
Skattepligtig indkomst før fradrag af underskud fra tidligere indkomstår				
43302795 Dias-as-43302795 01-01-2020 - 31-12-2020	?	076		15.000.000
43302809 Dias-as-43302809 01-01-2020 - 31-12-2020	?	076		20.000.000
43302817 Dias-as-43302817 01-01-2020 - 31-12-2020	?	076		58.000.000
43302825 Dias-as-43302825 01-01-2020 - 31-12-2020	?	076		-200.000.000
43302833 Dias-as-43302833 01-01-2020 - 31-12-2020	?	076		80.000.000
43302841 Dias-as-43302841 01-01-2020 - 31-12-2020	?	076		48.000.000
43302868 Dias-as-43302868 01-01-2020 - 31-12-2020	?	076		20.000.000
Skattepligtig indkomst før underskud	?	080		41.000.000
Anvendt skattemæssigt underskud fra tidligere indkomstår.	?	003		0
Skattepligtig indkomst efter anvendt underskud	?	016		41.000.000
				Gem kladder

[Tilbage til indberet](#)[Gå til ultimo underskud](#)

Source: E-tax for companies (DIAS)

Note: If, under tab 5, the company has stated more in field 019 'Lempelse for betalt skat i udlandet' (Relief from tax paid abroad) than the tax value of the taxable income, you cannot move on from tab 6 'Skattepligtig indkomst' (Taxable income) to tab 7 'Ultimo underskud' (End-of-period loss). You must therefore press 'tilbage til indberet' (back to report) and correct field 019.

Field 003 "Applied tax loss from previous income years" must be filled in, regardless of whether a loss is used.

3. End-of-period loss – tab 7

The management company must report loss carryforward from previous years. The reporting must be made for each company and per income year at company level.

Management companies must themselves declare the loss value at the beginning of the period for subsidiaries joining the group of jointly taxed companies in the income year in question.

It is important that loss carryforward from previous years is in line with field 003, that is 'Anvendte egne underskud fra tidligere år' (Own loss carryforward from previous years) and 'Fordeling af tidligere års underskud i sambeskatning' (Allocation of losses from previous years in joint taxation), see Chart 1.

In empty fields that can be changed, 0 or the correct amount must be declared.

There must be agreement between 'Primo restunderskud samt evt. underskud opstået i indkomståret' (Residual loss at the beginning of the period and any loss incurred in the income year) minus 'Anvendte egne underskud fra tidligere år' (Own loss carryforward from previous years) and 'Fordeling af tidligere års underskud i sambeskatning' (Allocation of losses from previous years in joint taxation) and 'Ultimo restunderskud' (End-of-period residual loss). If the amount is not correct, you will get an error message and it will not be possible to complete the reporting.

Chart 4. Tab 7 End-of-period loss for group of jointly taxed companies

Ejers cvr-/se-nr.	Ejers navn	Underskud opstået hos	Opstået i indkomstår / periode	Der selvangives for indkomstår / periode	Primo restunderskud samt evt. underskud opstået i indkomståret	Anvendte egne underskud fra tidligere år	Fordeling af årets underskud i sambeskatning	Fordeling af tidligere års underskud i sambeskatning	Ultimo restunderskud
▼ 43302795	Dias-as-43302795			2020 01-01-2020 - 31-12-2020					
Felt 076 Skattepligtig indkomst før fordeling af underskud					23.730.730				
43302795	Dias-as-43302795	43302795 Dias-as-43302795	2019 01-01-2019 - 31-12-2019	2020 01-01-2020 - 31-12-2020	1.318.587,785	0	0	0	0
43302795	Dias-as-43302795	43302795 Dias-as-43302795	2020 01-01-2020 - 31-12-2020	2020 01-01-2020 - 31-12-2020		0	0	0	0
Fordeling af årets underskud							0	0	0
Fordeling af tidligere års underskud							0	0	0

Source: E-tax for companies (DIAS)

Note: Companies using the tax credit scheme will have an extra column where the amount applied for must be allocated among the companies that have a residual loss after allocation of the year's loss among the jointly taxed companies.

Chart 5. Tab 7 End-of-period loss for group of jointly taxed companies

Ejers cvr- fse-nr.	Ejers navn	Underskud opstået hos	Opstået i indkomstår / periode	Der selvangives for indkomstår / periode	Primo restunderskud samt evt. underskud opstået i indkomståret	Anvendte egne underskud fra tidligere år	Fordeling af årets underskud i sambeskatning	Anvendt i skatte kreditord- ningen (Ligningsloven § 8X)(Forholdsm- æssig fordeling)	Fordeling af tidligere års underskud i sambeskatning	Skattepligtig indkomst	Ultimo restunderskud
A	Selskab A										
Felt 076 Skattepligtig indkomst før fordeling af underskud										-1126.009	
A	A	Selskab A	2022 01-01-2022 - 31-12-2022	2022 01-01-2022 - 31-12-2022	1126.009	0	25.770	413.834	0		686.405
B	selskab B										
Felt 076 Skattepligtig indkomst før fordeling af underskud										1556.802	
B	B	Selskab B	2021 01-01-2022 - 31-12-2021	2022 01-01-2022 - 31-12-2022	455.202	0	0	0	0		455.202
Fordeling af årets underskud							1556.802				
C	Selskab C										
Felt 076 Skattepligtig indkomst før fordeling af underskud										-66.558.840	
C	C	Selskab C	2022 01-01-2022 - 31-12-2022	2022 01-01-2022 - 31-12-2022	66.558.840	0	1523.294	24.461.899	0		40.573.648
D	Selskab D										
Felt 076 Skattepligtig indkomst før fordeling af underskud										-338.120	
D	D	Selskab D	2022 01-01-2022 - 31-12-2022	2022 01-01-2022 - 31-12-2022	338.120	0	7.738	124.267	0		206.115
Sum					68.478.171	0	1556.802	25.000.000	0		41.921.370
Afstemning											
Anvendte Underskud fra tidligere år (felt 003)						0	0			0	
Skattepligtig indkomst for indkomståret (felt 016)						-66.466.167	-41.666.167			-25.000.000	
Underskud vedrørende forsøgs- og forskningsaktiviteter (felt 009a)							25.000.000			0	

Source: E-tax for companies (DIAS)

Foreign branches with negative taxable income in joint taxation must call the Tax Agency, tel. +45 72 22 28 82.