

## Declaration of consent

### Section 10 of the Danish Due Process Protection Act (Retssikkerhedsloven)

Name and address

CVR/CPR no.

The Danish Customs and Tax Administration (Skatteforvaltningen) is conducting a compliance check of you/the business/the company. The purpose of the compliance check is to determine the taxes/duties/customs duties that you must pay.

The Danish Tax Administration has a specific suspicion that you may have committed a criminal offence in violation of tax, duty and/or customs legislation.

#### The suspicion concerns:

### Guidance

As we have a suspicion that you have committed a criminal offence, you are not obliged to disclose information to the Danish Tax Administration for the compliance check. This is because there is a possibility that the Danish Tax Administration will use the information in a potential criminal case against you.

Even though you are not obliged to disclose information, you can consent to do so nonetheless – possibly in consultation with a lawyer or other representative.

The consent must be in writing and given by signing this declaration. The consent is voluntary and can always be withdrawn – both verbally and in writing.

Giving consent to disclose information for the compliance check does not imply that you agree or disagree to having committed a criminal offence.

The rules can be found in sections 9 and 10 of the Due Process Protection Act, which are printed on the back.

### Consent

I/we hereby give my/our consent to disclose information to the Danish Tax Administration for the determination of tax, duty and/or customs claims against me/the business/the company. I/we have received guidance that I/we are not obliged to do so.

Date

Consent giver

Date

Case handler and agency

.....  
(Signature)

.....  
(Signature)

A copy of the signed declaration will subsequently be sent to the consent giver.

## What happens if you/the business do not give written consent?

If you/the business/the company do not wish to give written consent to the Danish Tax Administration, the Tax Administration has the following options:

- The Tax Administration can determine the tax, duty, and/or customs claim based on the information it already has.
- The Tax Administration can determine the tax, duty, and/or customs claim based on an estimate.
- The Tax Administration can contact third parties to obtain the missing information. This could be your/the business's/the company's bank, suppliers, etc.
- During an inspection visit, the Tax Administration can continue the compliance check without your/the business's/the company's cooperation, as long as the information sought by the Tax Administration is required for determining the tax, duty, and/or customs claim against you/the business/the company.

## Consolidation Act no. 1121 of 12 November 2019 on Due Process in Connection with the Administration's Use of Coercive Measures and Duties of Disclosure (Retssikkerhedsloven)

### § 9

Where there are reasonable grounds for suspecting a physical or legal person of having committed a criminal offence, coercive measures for the purpose of obtaining information about the matter(s) which the suspicion concerns may only be used vis-à-vis the suspect under the provisions on criminal justice set out in the Danish Administration of Justice Act (Retsplejeloven).

2. The rule in subsection (1) does not apply if the coercive measure is carried out to obtain information for use in the handling of matters other than the determination of penalties.
3. The rules in subsections (1) and (2) apply correspondingly if a coercive measure is directed at parties other than the suspect in the case.
4. The suspect may consent to subsections (1) and (3) being deviated from. Such consent must be given in writing and must be granted on a voluntary, specific and informed basis. Consent may be withdrawn at any time. Where the suspect gives consent to a deviation from subsections (1) and (3), the rules in sections 2-8 apply correspondingly in connection with the coercive measures mentioned in section 1(1).

### § 10

Where there is a specific suspicion that a physical or legal person has committed an offence which may be punishable, the legislative provisions etc. on the duty to disclose information to the authorities do not apply to the suspect, unless it can be ruled out that the information sought may have a bearing on the assessment of the alleged offence.

2. As concerns parties other than the suspect, the legislative provisions etc. on the duty to disclose information apply to the extent that such information is sought for use in considering issues other than the determination of penalties.
3. The authorities must inform the suspect that he/she is not obliged to disclose information which may have a bearing on the assessment of the alleged offence. Where the suspect consents to disclose information, the rules in section 9(4), second and third sentences, apply correspondingly.
4. The suspect may consent to the use of a duty to disclose information to others for the purpose of obtaining information for use in a criminal case against the suspect. The rules in section 9(4), second and third sentences, apply correspondingly.