

Vejledning til blanket 02.041A – Certificate of Residency

Formål med blanketten

Du skal udfylde denne blanket, når du vil bekræfte, at din virksomhed skattemæssigt har hjemsted i Danmark. Blanketten gælder kun, når der **ikke** er indgået en dobbeltbeskatningsoverenskomst med det land, som skal modtage blanketten.

Se listen over de lande, Danmark har indgået dobbeltbeskatningsoverenskomster med på [Skatteministeriets hjemmeside](#).

Hvis der **er** indgået en dobbeltbeskatningsoverenskomst med Danmark, skal du udfylde blanket **02.041**.

Sådan udfylder du blanketten

Vi anbefaler, at du henter blanketten ned på din computer og gemmer den inden du går i gang med at udfylde den.

Husk at læse vejledningen og blanketten grundigt igennem inden du sender den til os og udfylde alle de anførte felter.

Blanketter, der ikke er udfyldt korrekt, vil blive returneret uden stempel og underskrift. Vi vil forklare, hvad problemstillingen er, så du kan udfylde blanketten korrekt.

- Rubrik ”**Name and address /To Whom it may concern**”
Skriv navn og adresse på modtagerne af blanketten.
- Rubrik ”**Certificate of residence and tax liability for use in (country other than Denmark)**”
Skriv navnet på det land, du skal sende blanketten til (ikke det land, hvor selskabet er beliggende).
- Rubrik ”**Name and address**”
Skriv navnet og adresse på dit selskab.
- Rubrik ”**For the Tax-year**”
Skriv, hvilke år ansøgningen gælder for. Du kan søge om nuværende eller tidligere år, men aldrig fremtidige år. Du kan ansøge om flere år på en blanket.
- Afsnittet ”**To be completed by the Danish Tax Authority**”
Dette afsnit skal en medarbejder fra Skattestyrelsen udfylde for at godkende blanketten. Du skal derfor ikke selv underskrive eller stemple blanketten.

Skal du bruge en underskrift?

Hvis du ønsker, at blanketten bliver underskrevet i hånden af Skattestyrelsens medarbejdere, skal dette fremgå tydeligt af din henvendelse.

Sådan sender du blanketten til os

Du kan sende den udfyldte blanket til os via TastSelv Erhverv på [skat.dk](#). Vælg Kontakt → Skriv til os → Indsend/indberet til os (fx blanket/bilag) → Skattepligtsattester for selskaber (certificate of residence) → I/S, K/S, P/S og enkeltmandsvirksomheder. Når du sender den via TastSelv Erhverv, er mailen krypteret, og den kommer hurtigt og direkte til de relevante sagsbehandlere.

Husk at vedhæfte:

- Den udfyldte blanket. Filen skal være navngivet: “Certificate of Residency, ansøgningsår og evt. land”.
- Udenlandske certifikater med overskriften “Attestationer – dobbeltbeskatning”.
- En liste over alle partnere i selskabet:
 - Listen skal være i Excel-format, da vi skal kunne slette de partnere, som ikke er fuldt skattepligtige til Danmark.
 - Listen skal indeholde følgende oplysninger om partnerne: **navn, adresse og cpr-/cvr-nummer**.
 - Antallet af partnere skal være noteret øverst på listen.

Hvis du ikke kan skrive til os via TastSelv Erhverv, kan du sende blanketten til raadgiver@sktst.dk. Det vil typisk tage 2-3 dage, før den sagsbehandlende afdeling modtager Bemærk, at fremsendelse til raadgiver@sktst.dk ikke giver mulighed for at benytte sikker e-mail. Det er således på eget ansvar, hvis oplysninger sendes via denne mail. Husk at vedhæfte ovenstående.

Reserved for partnerships and associations (general partnerships (I/S), limited partnerships (K/S) and partnerships limited by shares (P/S))

Guide to form 02.041A – Certificate of Residency

Purpose of the form

You must complete this form to confirm that your business is domiciled for tax purposes in Denmark. The form only applies if a double taxation agreement has not been concluded with the country that will receive the form.

See the list of countries with which Denmark has concluded double taxation agreements at [the Danish Ministry of Taxation's website](#).

If a double taxation agreement **has** been concluded with Denmark, please complete the form **02.041**.

How to complete the form

We recommend that you download the form on your computer and save it before you start completing it.

Remember to read the guide and form carefully before sending it to us and to complete all the fields in the form.

Forms that are not completed correctly will be returned without stamp and signature. We will explain what the problem is, so that you can complete the form correctly.

- **Box "Name and address / To Whom it may concern"**
Enter the name and address of the recipients of the form.
- **Box "Certificate of residence and tax liability for use in (country other than Denmark)"**
Enter the name of the country to which you are to send the form (not the country where the partnership is domiciled).
- **Box "Name and address"**
Enter the name and address of your partnership.
- **Box "For the Tax-year"**
Enter the years covered by the application. You may apply for the current year or previous years, but never future years. You may apply for multiple years in a form.
- **Section "To be completed by the Danish Tax Authority"**
This section will be completed by an employee of the Tax Agency for approval of the form. Therefore, please do not sign or stamp the form yourself.

Do you need a signature?

If you want the form to be signed by hand by the Tax Agency's employees, this must be clearly stated in your request.

How to send the form to us

You can send the completed form to us via E-tax for businesses (TastSelv Erhverv) at skat.dk. Select 'Kontakt' (Contact) → 'Skriv til os' (Write to us) → 'Indsend/indberet til os (fx blanket/bilag)' (Send/report (form/appendix, for example) → 'Skattepligtigattester for selskaber' (Certificate of residence for companies) → 'I/S, K/S, P/S og enkeltmandsvirksomheder' (I/S, K/S, P/S and sole proprietorships). When you send the request via E-tax for businesses, the email is encrypted, and will be sent quickly and directly to the relevant case officers.

Remember to attach:

- The completed form. The file must be named: "Certificate of Residency, year of application and country (if relevant)".
- Foreign certificates with the heading "Certificates – double taxation".
- A list of all partners in the partnership:
 - The list must be in Excel format, as we must be able to delete the partners who do not have full tax liability in Denmark.
 - The list must contain the following information about the partners: **name, address and civil registration (CPR)/CVR number**.
 - The number of partners must be entered at the top of the list.

If you cannot write to us via E-tax for businesses, you can send the form to raadgiver@sktst.dk. It will typically take 2-3 days for the case handling department to receive the email. Raadgiver@sktst.dk is not a secure email. So, please note that it is at your own risk if you send us personal or sensitive information that way. Remember to attach the above.