

## Declaration of no deduction right for contributions to insurance schemes and pension schemes (see section 53A of the Danish Pension Tax Act)

In accordance with section 53A (5) of the Danish Pension Tax Act (*Pensionsbeskatningsloven*), the holder of an insurance/pension scheme covered by section 53A of the Danish Pension Tax Act is, in some cases, liable to taxation on disbursements from the scheme. This is the case to the extent that disbursements out are matched by contributions to the scheme that are tax deductible in Denmark and other countries:

- which the holder has deducted from taxable income in Denmark or abroad, or
- when the contributions to the scheme have been made by an employer and are not included in the liable to tax income assessment of the holder of the scheme

in accordance with the tax legislation in the country where the pension holder was liable to tax and resided at the time of the contributions.

**Note:** Contributions made to a foreign insurance/pension scheme approved as deductible for tax purposes in Denmark under section 15D of the Danish Pension Tax Act, and which after 60 months

become subject to section 53A of the Danish Pension Tax Act are considered deductible contributions subject to section 53A.

It is up to the holder of an insurance/pension scheme covered by section 53A of the Act to document that tax exemption or relief has not been granted for contributions made in the countries where the holder was liable to tax when the contributions were made. If the required documentation is not provided, all payments from the scheme will be taxed.

You can provide documentation on this form.

**You should complete one form for each of the insurance or pension schemes concerned.**

The form must be completed by a lawyer, state-authorized or registered accountant, a qualified consultant in managerial economics, a member of the trade organisation FSR – Danish Auditors, or an individual of equal rank residing in the country where the insurance/pension scheme was taken out or in the country where the contributions to the scheme were made.

<b>Pension holder</b>	a) Name	Civil reg. no.
	Address	Telephone no.
	Postal code and town	Country

<b>b) Details</b>	The pension holder has not been entitled to tax relief or exemption for the pension contributions in the following years:		
	Liable to tax in (country)	Year	Amount

Name and address of pension provider:

c) Name	Danish CVR no. (central business reg.no.)/ SE no. (VAT reg. no.)
Address	_____
Postal code and town	Country

d) Foreign pension scheme with the following account/policy number	e) Pension scheme with a Danish pension provider with the following account/policy number:
_____	_____

f) Lawyer etc. Name

Danish CVR no.

Address

Telephone no.

Postal code and town

Country

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

Date

Signature

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## Guidance

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

Please send the form to:

**Skattestyrelsen**  
Nykøbingvej 76  
Bygning 45  
4990 Sakskøbing  
Denmark