SKATTE STYRELSEN

2025

Appendix to the tax return for 2025

Property value tax on Danish property

Civil reg. no.

Information from the Danish Tax Agency

This appendix is used if you have changes or additions to the information we have on properties subject to property value tax. The appendix is also used if you have a property unknown to us.

You are legally obliged to correct and/or add missing information. The deadline for submitting the appendix is the same as for the tax return.

If you have corrections/changes to more properties than the form allows, you can download more forms at **skat.dk/english**.

Non-Danish property
If you have owner-occupied property outside Denmark, including the Faroe Islands and Greenland, you have to use form 04.053. You can download the from at **skat.dk/english**.

Guidance

Owner's share
Box 177: Here, you state your owner's share of the value of the property.

Changes of owner's share during the income year
If your owner's share has changed during the income year, if for example you have sold or bought a share of a property you already own some of, you have to state all relevant property information, including the change of owner's share, as a "new" property (for example under property 2 or in a new form).

Purchase and take over before 2 July 1998
Box 179: If you purchased the property before 2 July 1998, you can get a relief on the property value tax. In order to get this relief, both you (as the buyer) and the seller must have signed the sales contract before 2 July 1998. The eligibility for this tax relief also applies, for example, if you owned a building site and you made a binding agreement with a contractor for the construction of a building on the site no later than 2 July 1998. The relief is also granted on your share of the property if you purchased an additional share after 2 July 1998 of a property of which you already owned a part prior to 2 July 1998.

Purchase and take over before 1 January 2024
Box 229: If you owned your property before 1 January 2024, you may be entitled to a tax rebate. The rebate is calculated automatically.

Purchase
Boxes 181-183: Enter the date you took over the property in box 181. If you purchased the property during the income year 2025, and if you moved in after the takeover date, you must state the moving-in date in box 183. You should not use this field if the property purchased is a holiday home.

Box 185: If you purchased the property during the income year 2025, and if you did not move in until after the income year 2025, this must be stated here. You should not use this field if the property purchased is a holiday home.

Sale
Boxes 187-189: Enter the date the buyer took over the property in box 187. If you sold the property during the income year 2025, and if you moved out of the property during the income year, you must state the date you moved, if the moving date was before the takeover date. You should not use this box if the property sold is a holiday home.

Two-family homes
If a two-family house is divided into one or more apartments, these are registered as separate properties. Please state the apartment at the co-owner's disposal.

Uninhabitable
Box 195: If your property was uninhabitable for some or all of the income year 2025, you may state the number of days during which the property was not habitable. A property is regarded as not habitable if you are temporarily prevented from using the property, for instance because of repairs after water damage, because of vandalism where all the windows were bro- ken, or because the electricity, gas and water supplies were interrupted.

The property was uninhabitable on takeover during the income year
If you took over the property during the income year, and the property was uninhabitable at the date of takeover, and you moved in after the property became habitable, you should not state the number of days the property was uninhabitable. You should only state the moving-in date in box 183 and the takeover date in box 181.

The property became uninhabitable after you moved in
If you took over the property during the income year and moved in after the takeover, and there were days afterwards when the property was not habitable, you must state the number of days for which the property was not habitable in the box. The number of days is calculated from the moving-in date. State the takeover date in box 181, the moving-in date in box 183, and the number of days the property was uninhabitable in box 195.

Renting out part of the property and business use
Boxes 197-205: The boxes concerning renting out part of the property should only be completed if you use an accounting method (in Danish *regnskabsmæssig opgørelse*) to calculate tax deductions for certain expenses associated with the renting out of your property. In box 197, you must state the number of days in the income year during which a part of your property was rented out, and the part of the property which was rented out must be stated in box 199.

Moving in and out in connection with partial rental and business use
If you moved into your property after the takeover date, you must state the number of days during which part of the property was rented out (in box 197 or 201) or the number of days of business use (box 205) for the period after the date of moving in. Similarly, with sale of the property, if you moved out of the property before the date of the takeover by the buyer, you must state the number of days during which part of the property was rented out (in box 197 or 201) or the number of days of business use (box 205) during the period up until the date of moving out.

Multi-year commercial rental
Box 207: Properties which are rented out for commercial purposes are not covered by the Danish Property Value Tax Act. If you began or ended the commercial rental during the income year, you must state the number of days for which the property was rented out. If the property was rented out for the entire income year, you must enter 360 days.

Property value tax in staggered income years
Box 625: You have to calculate the property value tax yourself so it covers the period of your staggered income year and not the calendar year. State the amount in box 625.

Property 1

Location ______________________

Property	**Box**	**Your changes / additions**	**Field no.**
Property number (must always be completed)	171		**711**
Value of property, owner-occupied home or farmhouse in the relevant year	172	.00	**616**
Share of the property value (for two-family homes, see the guidance for box 177)	177	. %	**735**
Did you own the property before 2 July 1998?	179	Mark here Yes ☐ No ☐	**712**

Purchase and take over before 1 January 2024	**Box**		
Did you own the property before 1 January 2024?	229	Mark here Yes ☐ No ☐	

Purchase before 1 January 2024	**Box**		
Did you buy the land before 1 January 2024?	657	Mark here Yes ☐ No ☐	

Purchase	**Box**	**Your changes / additions**	**Field no.**
Your takeover date in the income year 2025	181	Day Month	**732**
Moving-in date in 2025, if the moving-in date was after the takeover date (only for all-year residences)	183	Day Month	**766**
Did you move into the property after the end of the income year 2025 (only for all-year residences)?	185	If yes, mark here ☐	**772**

Sale	**Box**	**Your changes / additions**	**Field no.**
The date the property was taken over by the buyer during the income year 2025	187	Day Month	**733**
Date of moving out in 2025, if you moved out the property before the date of the takeover by the buyer (only for all-year residences)	189	Day Month	**767**

Use of two-family homes

Who disposes of the home (Check relevant box below)

☐ 1. You dispose of the home ☐ 2. The co-owner disposes of the home ☐ 3. You rent out the home for commercial purposes

Uninhabitable	**Box**	**Your changes / additions**	**Field no.**
The number of days the property was inhabitable. State the number of days *)	195	days	**768**

Renting out part of the property *(only if you are using the accounting method (regnskabsmæssig opgørelse))*	**Box**	**Your changes / additions**	**Field no.**
Renting out to a close relative	699	Mark here Yes ☐ No ☐	**699**
Renting out part of the property (renting out of a room or rooms). State the number of days *)	197	days	**736**
State, in percentage terms, how much of the property was rented out	199	. %	**737**
Renting out of the entire all-year residence for a part of the year and renting out of a holiday home. State the number of days *)	201	days	**739**

Partial commercial use *(without distribution of the assessed value of the property)*	**Box**	**Your changes / additions**	**Field no.**
In the case of partial business use state, in percentage terms, how much of the property that was used for business purposes	203	. %	**744**
State the number of days *) with partial business use	205	days	**746**

Commercial rental	**Box**	**Your changes / additions**	**Field no.**
Multi-year renting out of residential property for commercial purposes. State the number of days *)	207	days	**747**

Property value tax in staggered income years	**Box**	**Amounts in DKK**	**Field no.**
Property value tax in staggered income years	625		

**) The income year is 360 days with 30 days in every calendar month.*

Property 2

Location ____________________

Property	**Box**	**Your changes / additions**	**Field no.**
Property number (must always be completed)	171		**711**
Value of property, owner-occupied home or farmhouse as at the relevant year	172	.00	**616**
Share of the property value (for two-family homes, see the guidance for box 177)	177	. %	**735**
Was the property acquired before 2 July 1998?	179	Mark here Yes ☐ No ☐	**712**

Purchase and take over before 1 January 2024	**Box**		**Field no.**
Did you own the property before 1 January 2024?	229	Mark here Yes ☐ No ☐	

Purchase before 1 January 2024	**Box**		**Field no.**
Did you buy the land before 1 January 2024?	657	Mark here Yes ☐ No ☐	

Purchase	**Box**	**Your changes / additions**	**Field no.**
Your takeover date in the income year 2025	181	Day Month	**732**
Moving-in date in 2025, if the moving-in date was after the takeover date (only for all-year residences)	183	Day Month	**766**
Did you move into the property after the end of the income year 2025 (only for all-year residences)?	185	If yes, mark here ☐	**772**

Sale	**Box**	**Your changes / additions**	**Field no.**
The date the property was taken over by the buyer during the income year 2025	187	Day Month	**733**
Date of moving out in 2025, if you moved out the property before the date of the takeover by the buyer (only for all-year residences)	189	Day Month	**767**

Use of two-family homes

Who disposes of the home (Check relevant box below)

☐ 1. You dispose of the home ☐ 2. The co-owner disposes of the home ☐ 3. You rent out the home for commercial purposes

Uninhabitable	**Box**	**Your changes / additions**	**Field no.**
The number of days the property was inhabitable. State the number of days *)	195	days	**768**

Renting out part of the property *(only if you are using the accounting method (regnskabsmæssig opgørelse))*	**Box**	**Your changes / additions**	**Field no.**
Renting out to a close relative	699	Mark here Yes ☐ No ☐	**699**
Renting out part of the property (renting out of a room or rooms). State the number of days *)	197	days	**736**
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Multi-year renting out of residential property for commercial purposes. State the number of days *)	207	days	**747**

Property value tax in staggered income years	**Box**	**Amounts in DKK**	**Field no.**
Property value tax in staggered income years	625		

**) The income year is 360 days with 30 days in every calendar month.*

Remember to date and sign this form!

Date *DD-MM-YYYY* **Signature**

You are responsible for ensuring that the information is accurate and complete.