

2024

Tax return for non-Danish income

CPR no. (Civil reg. no.)

| Asset information | Box | Amounts in DKK | | Field no. |
|--|------------|-----------------------|-------------------------|------------------|
| Market value of shares held in a custody account in a non-Danish bank, and non-Danish investment units. | 490 | | | 671 |
| Deposits in non-Danish banks etc. Market value of bonds and of mortgage deeds held in a custody account in a non-Danish bank. | 492 | | | 673 |
| Debt to non-Danish banks etc. | 493 | | | 674 |
| Salary from non-Danish employer for work performed in Denmark. | 1015 | | | |
| Information about income from abroad | Box | Amounts in DKK | | Field no. |
| From what country or organisation? | 401 | | | |
| State the period during which you worked abroad From (dd/mm/yy) To (dd/mm/yy) | 403 | | | |
| Do you meet the conditions for tax relief under section 33 A of the Danish Tax Assessment Act, and do you wish to get tax relief according to these rules? View the conditions at www.skat.dk . | 403C | Yes | No | |
| Do you work for a private or public employer? | 403D | Private | Public | |
| Do you work for a Danish or non-Danish employer? | | Danish | Non-Danish | |
| Does your employer reside in the country where you worked, or does your employer have a permanent establishment in that country? | 403E | Reside | Permanent establishment | |
| Your employer does not reside in the country where you worked, nor does your employer have a permanent establishment in that country | | Yes | | |
| Information about social security etc. Are you covered by social security in Denmark? Only to be completed if you work in Finland, Iceland, Norway, Sweden or Germany | 403G | Yes | No | |
| Are you hired out to perform work abroad? | 403H | Yes | No | |
| Personal income | Box | Amounts in DKK | | Field no. |
| Earned income including employee benefits before deduction of labour market contributions, and before any tax paid abroad. | 404 | | | |
| Fees for board membership. | 414 | | | |
| Social pension. | 415 | | | |
| Public pension. | 416 | | | |
| Private pension. | 417 | | | |
| Other personal income. | 418 | | | |
| Deductions from personal income | Box | Amounts in DKK | | Field no. |
| Deductions for non-Danish mandatory social contributions. | 459 | | | |

| Income from capital | Box | Amounts in DKK | Field no. |
|--|------------|-----------------------|------------------|
| Profit/loss on non-Danish shares/units in bond-based investment companies (market-value principle, income from capital). Losses must be entered with a minus sign. | 422 | | |
| Non-Danish dividends which are income from capital, before deduction of any tax on dividends. | 430 | | |
| Interest income, including interest income from non-Danish bonds. | 431 | | |
| Interest payments related to debt abroad. | 432 | | |
| Capital appreciation of foreign pension schemes. | 433 | | |
| Other income from capital, including gains/losses on non-Danish bonds, units in non-Danish bond-based investment undertakings subject to minimum taxation and non-Danish financial contracts. Enter deductible losses with a minus sign (-) in front. | 434 | | |
| Assessed deductions concerning non-Danish income | Box | Amounts in DKK | Field no. |
| Fees for trade union membership (paid abroad) related to non-Danish income (the deductions cannot exceed DKK 7,000). | 440 | | |
| Deduction for transport between home and work. | 441 | | |
| Travel expenses (deducted for food and accommodation during travels, cannot exceed DKK 31,600). | 442 | | |
| Other employment-related expenses, (only the part of the expenses exceeding DKK 7,000 can be deducted). | 446 | | |
| Income from shares | Box | Amounts in DKK | Field no. |
| Dividends on non-Danish shares neither admitted for trading on a regulated market nor on a multilateral trading facility (before any withholding of non-Danish tax on dividends). | 450 | | 313 |
| Gains/losses on non-Danish shares neither admitted for trading on a regulated market nor on a multilateral trading facility. Enter deductible losses with a minus sign (-) in front. | 451 | | 314 |
| Dividends on non-Danish shares admitted for trading on a regulated market or a multilateral trading facility, dividends from non-Danish share-based investment companies and distributions from share-based investment undertakings subject to minimum taxation (before deduction of tax on dividends), and which haven't been included in box 63. | 452 | | 503 |
| Gains/losses on non-Danish shares admitted for trading on a regulated market or a multilateral trading facility and on units in non-Danish share-based investment undertakings subject to minimum taxation. Enter losses with a minus sign (-) in front. | 454 | | 504 |
| Gains/losses on shares/units in non-Danish share-based investment companies (the market-value principle, income from shares) Enter losses with a minus sign (-) in front. | 375 | | |
| Tax paid | Box | Amounts in DKK | Field no. |
| Non-Danish income tax paid on personal income eligible for tax relief. If the tax declared relates to several incomes, please enclose a specification. | 495P | | |
| Non-Danish income tax paid on income from capital eligible for tax relief. | 495K | | |
| Non-Danish tax on dividends paid in relation to dividends stated in boxes 450 and 452 for which you are eligible for tax relief, but only the part of the tax to which the country has the right according to an agreement for the avoidance of double taxation. | 496 | | |

| Date | Signature | Phone number |
|-------------|------------------|-----------------------|
| | | |
| | | E-mail address |
| | | |

You are responsible for ensuring that the tax return is accurate and complete!

Guidance

The tax return for non-Danish income must be completed if

you are fully liable to pay tax in Denmark and have income from and/or assets abroad. You must also declare salary/wages from your Danish employer if you have worked abroad. If your non-Danish income is also stated in box 11 of the extended tax return (form no. 04.003), it must be reduced by the amount you earned abroad. The salary/wages must be declared in Danish kroner. All non-Danish income must be declared, regardless of whether or not Denmark has the right to tax these incomes. If you have incomes from several countries, you must complete one tax return form for each country.

It is important to state the period during which you worked abroad, because that will determine whether the country where you worked has the right to tax the non-Danish income, and thus whether Denmark must reduce the tax on non-Danish income (see below).

In box 403 you must state the entire period during which you stayed abroad. If the stay abroad lasted more than one year, you must also state the total length of your stay abroad.

Real property owned abroad

If you own property abroad, you must complete the appendix to the tax return concerning non-Danish property, form no. 04.053 EN. On that form you must declare any rental income if you have rented out the property, interest payments/interest income, and debts to/deposits in banks relating to your property.

Labour market contributions

If you get relief under the exemption method, the labour market contributions will be reduced like the other Danish taxes. If you get relief under the credit method, the labour market contributions will be reduced by an amount corresponding to the tax you have paid abroad.

Social benefits and other transfer income, such as pension and sickness benefits, are exempt from payment of labour market contributions.

Non-Danish mandatory social contributions

In box 459 you can claim deductions for non-Danish mandatory social contributions that you pay to another country. To be eligible for the deductions, you must be covered by social security in another country under the regulations of the European Community on social security or under an intergovernmental agreement. You must contact the Danish Tax Agency and bring form A1 with you or similar documentation from the country where you are paying social contributions before you can get the deductions.

Non-Danish tax and relief

Tax paid abroad eligible for tax relief must be declared separately, and you must be able to provide documentation of the tax paid. If you have paid tax abroad, you may in some cases be entitled to relief on the Danish tax.

Personal income

Salary/wages:

- Salary/wages from a Danish employer for work performed abroad must be entered as non-Danish income.
- Salary/wages from a non-Danish employer for work performed abroad must be entered as non-Danish income.
- Salary/wages from a non-Danish employer for work performed in Denmark must be entered in box 1015.
- Salary/wages from an international organisation (enter the name of the organisation in box 401).

Please tick the box if the entire salary/wages are exempt from Danish tax under section 33A of the Danish Tax Assessment Act. If only part of the salary/wages is exempt from tax, you must send in supplementary information to the Danish Tax Agency. If you do not tick the box, the Danish tax will be reduced according to any double taxation agreement with the country in question.

Pension payments from abroad:

- Regular life-contingent payments from non-Danish pension fund schemes and life assurance schemes
- Payments from schemes taken out with a non-Danish life assurance company, pension fund or bank (the scheme must have been established while you resided in the country in which the scheme was established, and all pension contributions etc. must have been deducted from positive taxable income in the country in question according to the tax rules of that country).

Income from capital

Dividends from capital income

Enter dividends from shares and investment certificates when dividends come from non-Danish investment companies that are not based on shares. However, this doesn't apply to dividends from non-Danish investment undertakings/investment companies that have decided to comply with the Danish rules on investment undertakings subject to minimum taxation. You enter the dividends before non-Danish tax.

Assessed deductions concerning non-Danish income

The following expenses related to your foreign salary/wages are tax deductible:

1. Fees for trade union membership, provided that the fees were paid abroad – cannot exceed DKK 7,000. Fees for trade union membership paid in Denmark must be entered in box 50 of the extended tax return (form no. 04.003).
2. Cost of transport between home and work, unless you receive transport allowance from your employer.
3. Expenses for food and accommodation (travel deduction) at fixed rates or at actual expenses. The deduction cannot exceed DKK 31,600.
4. Standard deduction for sales personnel performing work abroad for a Danish employer. Only the part of the standard deduction exceeding DKK 7,000 is deductible.

All these deductions cannot exceed your non-Danish earned income.

Note that contributions paid in Denmark towards unemployment insurance and early retirement schemes must be entered in box 52 on page 2 of the extended tax return (form no. 04.003).

Income from shares

Under non-Danish dividends, which are income from shares, you enter dividends from shares/investment certificates from non-Danish companies.

In box 450, you enter dividends from shares neither admitted for trading on a regulated market nor on a multilateral trading facility and which are not in a Danish custody account.

Asset information

Only asset information mentioned explicitly in the asset boxes on the tax return must be stated. You must always state the market value of non-Danish shares.