

Skattestyrelsen
Postboks 9
Nykøbingvej 76
4990 Sakskøbing

2024

Name and address

Tax return

Personal allowance

CPR no. (Civil reg. no.)

Included outstanding tax for 2022

Municipality where registered
for tax purposes

Tax rates for:

2024

Phone number

72 22 18 18

E-mail via

www.skat.dk/kontakt

E-tax (TastSelv)

www.skat.dk/tastselv

E-tax password

Guidance

This tax return is for taxpayers with limited tax liability who have a business registered in Denmark

If you have had limited tax liability in the whole or for part of the income year 2024, you must complete this tax return for the period in which you have had limited tax liability.

If you have been fully liable to pay tax for part of the year, you must also complete the extended tax return form (form no. 04.003 EN) for the period in which you have been fully liable for tax.

Special circumstances

You can only deduct expenses related to income subject to limited tax liability.

Personal allowance when staying in Denmark for less than one year

If you have been subject to limited tax liability to Denmark for a shorter period than one year, you can choose to have your income converted into income for the full year and combined with your Danish personal allowance (tick box 69). If you do not choose this option, you will be taxed on the basis of the actual income earned while in Denmark, but your personal allowance will not be used.

Submit your tax return online through E-tax and receive your tax assessment notice early

If you submit your tax return online through the Danish Tax Agency's self-service facility E-tax (TastSelv), it is not necessary to submit the paper tax return.

If you send the tax return by post, you cannot expect to receive your assessment notice until after 1 September 2025. You can read more about E-tax in the enclosed service letter.

However, if you are employed as a member of flying personnel or have been liable to pay tax to Denmark for several periods in 2024, you must submit your tax return on paper.

Complete your tax return

It is your responsibility to ensure that all the figures declared are correct. Therefore, you must always complete your tax return, either online through E-tax or on paper, even if you do not have any income or deductions other than the amounts already known to the Danish Tax Agency.

Along with your tax return you have received a service letter stating the information the Danish Tax Agency already has access to. You can use this information when you complete your tax return.

Real property and financial contracts

If in 2024 you have made a profit on selling real property or on financial contracts, agreements, etc., you must yourself record any losses which you incurred in the income years 2002-2023 to offset against this profit. More information is available in Danish on form no. 04.055.

Rules for cross-border workers

If you have earned at least 75% of your total global taxable income in Denmark and are resident for tax purposes in another country, you can choose to be taxed as a cross-border worker. If you wish to be taxed according to the cross-border worker rules, you must fill in and submit the form 'Supplement for tax return for taxpayers with limited tax liability' (form no. 04.031) together with the tax return.

You can download the forms at www.skat.dk/english and all include guidance on how to complete the forms.

Financial statements for private commercial enterprises

Generally, you are only required to submit your financial statements for tax purposes if the Danish Tax Agency asks you to do so. Investors who have shares in (limited) partnerships with maximum ten shareholders (*deltagere i mindre anpartsvirksomhed*) must submit their financial statements for tax purposes within the tax return filing deadline.

Remember the deadline of 1 July 2025

We must have your tax return on 1 July 2025 at the latest. You can submit it via E-tax (TastSelv) or send it to Skattestyrelsen, Postboks 9, 4930 Maribo, Denmark.

If you are late in filing your tax return, you will be charged a penalty for late filing of DKK 400 for each day by which the deadline is exceeded. However, maximum DKK 10,000 in total. If your taxable income does not exceed DKK 588,900, the penalty will be DKK 200 for each day by which the deadline is missed, but not more than DKK 5,000 in total.

Please note that the deadline for submitting the tax return may be extended only in special circumstances. If you would like to have the deadline extended, we need you to submit a well-founded application by 1 July 2025.

Pay your outstanding tax in good time and save money

If you pay your outstanding tax after 1 January and before 1 July 2025 at the latest, you will be charged interest on a daily basis at an annual rate of 5.3 %. Interest is calculated from and including 1 January to the day when you make the payment. If you do not pay your outstanding tax by 1 July 2025 at the latest, the Danish Tax Agency will include the tax outstanding in your total tax payable for the next income year, with an added interest charge of 7.3 %.

The 1 July 2025 deadline applies regardless of whether or not you have received your tax assessment notice.

More information about outstanding tax is available at www.skat.dk/outstandingtax.

More information

More information about the tax return is available in Danish at www.skat.dk/english where you can also find other forms.

Personal income subject to labour market contributions (8%)	Box	Amounts in DKK	Field no.
Salary, fees for board membership, free telephone, company car, etc.	11		202
Anniversary bonuses and termination benefits, etc.	14		243
Other personal income, for example from private day care, such as certain employee benefits, employee shares or subscription rights such as certain employee benefits, employee shares or subscription rights	15		207
Personal income not subject to labour market contributions	Box	Amounts in DKK	Field no.
Pensions, state education grants (SU), unemployment, sickness and parental leave benefits (<i>dagpenge</i>), etc.	16		204
French tax paid on Danish pension eligible for tax relief in box 16	775		775
Contributions to company old-age pension scheme, group life assurance, etc. deducted from your salary/wages	347		347
Other personal income (grants for school/education/research/insurance	20		250
Dividends from employee investment company	784		784
Deductions from personal income	Box	Amounts in DKK	Field no.
Repayments of cash benefits (<i>kontanthjælp</i>), introductory benefits for non-Danish, etc.	23		477
Tax-free part of the pension etc. (that part of the pension under box 16 which cannot be taxed in Denmark)	28		475
Deductions for certain non-Danish guest students who began their studies after 31 December 2010	437		437
Deductions for non-Danish mandatory social contributions	459		459
Other deductions from personal income	29		425
Income from capital	Box	Amounts in DKK	Field no.
Profit/loss on certain ship investment schemes (losses must be entered with a minus sign). Profit on shares in other investment project partnership activities (<i>anpartsvirksomhed</i>)	35		217
Profit/loss on the termination of certain ship investment schemes (losses must be entered with a minus sign). Profit on shares in other investment project partnership activities which have terminated (<i>ophør af anpartsvirksomhed</i>)	36		254
Income from renting out all-year residence for part of the year. Income from renting out a holiday home and room. Income from renting out an apartment in a two-family home. Income from renting out a home (owner-occupied, rented and cooperative home)	37		218
Other income from capital. Deductible losses must be entered with a minus sign	39		214
Deductions, income from capital	Box	Amounts in DKK	Field no.
Interest payments on debts to mortgage credit institutions and third mortgage credit institutions (<i>reallånefonde</i>)	41		483
Interest payments on debts to banks, pension funds, insurance and financing companies, etc. Interest payments on mortgage deeds held in a custody account in a Danish bank	42		481
Interest payments on other debts, including interest payments on mortgage deeds not held in a custody account	44	Use form 04.071	485
Assessed deductions	Box	Amounts in DKK	Field no.
Fees for trade union membership - cannot exceed DKK 7,000	50		458
Deduction for transport between home and work or between several workplaces	51		417
Unemployment fund contributions (contributions towards flex allowance and other early retirement schemes are not deductible)	52		439
Travel expenses (deduction for food and accommodation during travels, cannot exceed DKK 31,600)	53		429
Tax relief on income earned on board ships registered in the Danish International Register of Shipping (limited maritime traffic)	54		419
Other employment-related expenses (only expenses exceeding DKK 7,000 should be entered)	58		449
Expenses for listed buildings	59		456
Deduction for household services - cannot exceed DKK 11,900	461		461

Dividends	Box	Amounts in DKK	Field no.
Dividends from Danish shares etc. where tax on dividends is not withheld at source.	66		559

Personal allowance and income converted into income for the full year	Box	Amounts in DKK	Field no.
If you are liable to pay tax to Denmark for a shorter period than one year: Do you wish to have your income converted into income for the full year and combined with your personal allowance?	69	If yes, mark here	722

Information about owner-occupied homes for calculating property value tax based on the public property assessment	Box	Amounts in DKK	Field no.
Do you <i>agree</i> that the information stated about your property/properties is accurate and complete?	166	If yes, mark here	129
If you <i>disagree</i> , you must correct or add information, including information that the Danish Tax Agency does not have about your Danish property/properties. You also need to complete and submit "Appendix concerning property value tax based on the public property assessment: Danish property" (form no. 04.052) for the property/properties in question.	167	If yes, mark here and submit the appendix(es)	130

Marital status	Name	CPR number	Date of birth (dd/mm/yyyy)
If you are married and would like to be taxed as a cross-border worker, please state the following about your spouse: Name and CPR number or date of birth			
Please state whether you and your spouse were living at the same address at the end of the income year. If you are liable to pay tax for the whole year, you must state whether you were living at the same address on 31 December. If your tax liability to Denmark ended during the year, you must state whether you were living at the same address on the date when your tax liability ended.		Yes	No
Does your spouse have income from Denmark (for instance in the form of salary, state education grants (<i>SU</i>), unemployment, sickness and parental leave benefits (<i>dagpenge</i>), income from own business, or does he/she own property in Denmark?		Yes	No
Is your spouse taxed as a cross-border worker?		Yes	No

Closing of business	Box	Amounts in DKK	Field no.
Did you close a business run by you as a self-employed person? Year of closure: _____	71	If yes, mark here	221

Amounts related to your business	Box	Amounts in DKK	Field no.
Profits from self-employment before deduction of labour market contributions and before interest	111		221
Losses from self-employment before deduction of interest and before transfer from accumulated profits	112		435
Interest income to your business	114		237
Returns on hybrid bonds received by your business	257		252
Distribution to your business from Danish bond-based investment undertakings subject to minimum taxation where tax on dividends is withheld at source, and from Danish bond-based and share-based investment companies	115		246
Other income from capital to your business	116		213
Profits from sale of real property	308		308
Interest payments from your business	117		488
Membership fees relating to the business and deduction for health and industrial injury insurance	118		438

If you wish to be taxed according to the business taxation scheme (special arrangement which includes the possibility of deferring tax payments on income retained within your business against payment of provisional tax at the business tax rate) or the return on capital taxation scheme, you must also fill in the special boxes for these schemes.

Other information about your business	Box	Amounts in DKK	Field no.
Have you enclosed or submitted a request for deferment of payment of taxes and labour market contributions (<i>AM-bidrag</i>), of profit from the transfer of goodwill etc. received in the form of instalment payments? Did you sell a property of which the taxation is allocated according to section 6D of the Danish Act on Taxation of Profit from the Sale of Real Property (<i>Ejendomsavancebeskatningsloven</i>)?	125	If yes, mark here	155
Advance depreciations for 2024 (must also be deducted from the profits of your business, entered in boxes 111/112).	132		531
Remuneration under the Danish Public Lending Right Remuneration Act (the amount must also be stated in boxes 111/112).	133		331

Return on capital taxation scheme	Box	Amounts in DKK	Field no.
Do you wish to be taxed according to the return on capital taxation scheme?	141	If yes, mark here	184
Return on capital taxation scheme	142		440
Taxation of income according to the rules on counterbalancing cyclical trends (transfer to reserves)	143		445
Transferred from account for counterbalancing cyclical trends with addition of countercyclical tax	144		230
Business taxation scheme	Box	Amounts in DKK	Field no.
Do you wish to be taxed according to the business taxation scheme (special arrangement which includes the possibility of deferring tax payments on income retained within your business against payment of provisional tax at the business tax rate)?	147	If yes, mark here	184
Return on capital under the business taxation scheme.	148		432
Taxation of income according to the business taxation scheme (accumulated profits for the year with addition of business tax)	149		434
Interest correction	150		280
Interest correction from renting out property to a related person	128		028
Transferred from the accumulated profits account with addition of business tax	151		275
Total transfers/withdrawals (including transfer of items from the business for private use, and provisions for future withdrawals to cover expenses)	152		895
Transfers as a result of guarantees	122		023
Deposit account at the end of the year	984		984
Income equalisation scheme Artists	Box	Amounts in DKK	Field no.
Self-employed – income subject to taxation according to the income equalisation scheme (transfer to reserves)	156		424
Self-employed – money transferred from the income equalisation account for artists (the amount is subject to labour market contributions)	157		220

Business taxation scheme and return on capital taxation scheme

Self-employed can choose to have their business profits taxed according to the rules of the Personal Income Tax Act or the Business Income Tax Act. You must fill in the boxes under the section 'Amounts related to your business' regardless of whether you wish to be taxed according to the business taxation scheme or the return on capital taxation scheme.

If you wish to be taxed according to the business taxation scheme, you must fill in the boxes under the section 'Business taxation scheme'. You can also choose to be taxed according to the return on capital taxation scheme, in which case you must fill in the boxes under section 'Return on capital taxation scheme'.

More information is available in Danish at www.skat.dk.

Information about your business Reason for exemption. If 'Yes', mark box 301:	Box	Amounts in DKK	Field no.
CVR no. (central business registration no.)/ SE no. (VAT registration no.) _____	300		602
Outstanding VAT/VAT refund at the end of the accounting year (VAT refund is indicated by ÷ (a minus sign))	638		638
Is your business exempt from providing financial information? (boxes 320-380)	301	Yes No	603
Reason for exemption: 1. because of the type of business, 3. net revenue below DKK 300,000. Information about accounting assistance etc. must be provided	302		604
Information about accounting assistance If 'Yes', mark box 303:	Box		Field no.
Have the financial statements or assessment of taxable business profits/losses been prepared with assistance from an accountant?	303	Yes No	607
Nature of accounting assistance (mark as appropriate): 1 audit and/or preparation of accounts, 2 review of accounts, 3 assistance with the format of the accounts, 4 other	304		608
Accountant's opinion (mark as appropriate): 1 qualified opinion, 2 with supplementary information, 3 unqualified opinion and without supplementary information	305		609
Matters which give rise to qualifications or supplementary information by the accountant (mark as appropriate): 1 compliance with tax and duty legislation 2 compliance with accounting legislation 3 other 4 unqualified opinion and supplementary information	306		612

Information from the financial statements	Box	Amounts in DKK		Field no.
Net revenue	320			641
Cost of goods sold	321			643
Sub-contracted work	322			645
Promotion expenses	323			647
Maintenance of real property	324			648
Profit or loss on ordinary activities before depreciation, amortisation and interest	325			652
Book depreciation and amortisation	326			654
Net profit or loss after interest	327			660
Share of the profit or loss (for businesses with more than one owner)	328			662
Inventories	329			631
Fixed assets	330			633
Equity	331			634
Balance sheet total	332			635
Additions during the year of tangible and intangible assets at purchase price	333			666
Disposals during the year of tangible and intangible assets at selling price	334			667
Debt on loans at the end of the year not reported to the Danish Tax Agency	335			669
Information about the assessment of taxable income	Box			Field no.
Value of items for private use (<i>mark as appropriate</i>): 1 car expenses (for mixed private and business use), 2 company car under the business taxation scheme, 3 own consumption of goods, 4 other	350			676
Real property, depreciation for tax purposes	351			680
Real property, write off/deduction for demolition	352			681
Real property, reversed depreciation	353			683
Operating equipment, ships and tools and equipment, depreciation for tax purposes	354			688
Intangible assets (goodwill, fitting-out of rented rooms, etc.), amortisation for tax purposes	355			689
Write-off of minor assets	356			690
Bad debts	357			684
Inventory write-down for obsolescence	358			685
Provisions deducted	359			686
Specific events	Box	Amounts in DKK		Field no.
Has remission of debt been granted or a composition arranged with the creditors?	380	Yes	No	697

Date

Signature

Phone number

E-mail address

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