

Skattestyrelsen  
Nykøbingvej 76  
Bygning 45  
4990 Sakskøbing, Denmark

## Exemption from estate tax according to section 3(2) of the Danish Estate Duty and Inheritance Tax Act (Boafgiftsloven)

|                                                          |                                     |
|----------------------------------------------------------|-------------------------------------|
| Applicant (case representative)                          | Case administrator                  |
| Address                                                  | CVR/SE no. (case representative)    |
|                                                          | Tel. no.                            |
|                                                          | Email address                       |
| Estate of the deceased                                   | Civil registration (CPR) no.        |
| The court in charge of administration of the estate      | The court's SKS number/case number. |
| Beneficiary/legatee/devisee                              | Size of inheritance/legacy/devise   |
| Do you wish to apply for permanent estate tax exemption? |                                     |
| <input type="checkbox"/> Yes <input type="checkbox"/> No |                                     |

### Disse bilag skal vedlægges ansøgningen:

These documents must be attached to the application:

Certain documents must always be attached to an application for exemption from estate tax.

Public institutions must enclose:

- a declaration from the institution's management about how the inheritance will be used;
- a declaration in which the institution's auditor undertakes to oversee that the inheritance is used in accordance with the approved purpose. The auditor further undertakes to notify the Danish Tax Agency should the institution fail to comply with the approved purpose.
- a declaration from the granting authorities that the inheritance will not reduce the operating grant;
- will and codicils.

Churches and parish councils must enclose:

- a declaration from the church's parish council on the specific purposes for which the inheritance will be used;
- a declaration from the diocesan authority that it will ensure that the inheritance is used for the purposes stated by the parish council;
- will and codicils.

Charities, foundations etc. must enclose:

- the most recent accounts;
- statutes;
- will and codicils.
- Foreign institutions etc. domiciled in EU/EEA countries must enclose documentation that they are approved as charitable or non-profit institutions in their home country. The documentation may, for example, be a declaration of exemption from income tax.
- Applicants outside the EU/EEA must contact the Danish Tax Agency.

Date

Signature