

2024

Appendix to tax return

Civil registration (CPR) number

Name and address

*Please complete one form for each lender to whom you paid interest***Deduction for interest expenses on loans where the lender is not obliged to report the loan to the Danish Tax Agency****Interest expenses on loans where the lender is not obliged to report the loan to the Tax Agency, applies to Danish and non-Danish loans**
(box 44/field 485)**In which box were the interest expenses claimed?**

Interest expenses related to non-Danish debt (box 432)

Interest expenses on mortgage debt and other interest expenses on loans relating to a property owned by you and located outside Denmark (box 462)

Other private net interest expenses on loans obtained in a country outside Denmark (box 464)

Information about the lender

Full name and address (to be stated if the CPR number or CVR number is unknown)

CPR number or CVR number

Amount paid (in DKK)**DKK****Remember date and signature!****Day** DDMMYYYY**Signature***It is your responsibility to ensure that the appendix is accurate and complete*

Guidance

You should use this form if you are subject to full tax liability, must file a tax return, or if you have interest expenses that are deducted from your non-Danish income and these interest expenses have not been reported to the Danish Tax Agency

Interest expenses on loans where the lender is not obliged to report the loan to the Danish Tax Agency, regardless of whether the loan was raised in Denmark or abroad

In order to deduct interest expenses that have not been reported to the Danish Tax Agency from your non-Danish income, you need to inform us of the lender's identity.

You should inform us of the lender's CPR number or CVR/SE number, or full name and address. You must also state the actual interest expenses and enter the claim in box 432.

If you are using E-tax (The Danish Tax Agency's self-service system), you will find box 432 under 'Udenlandsk indkomst' (Non-Danish income).

If you are using a paper tax return, you will find the box on form no. 04.012 (Tax return for non-Danish income).

Submit the form together with your tax return

The deadline for submitting this form is the same as the deadline for your tax return.

You can enter the information via www.skat.dk/tastselv with the information relating to your tax return, or you can send the form to us by post together with your tax return.

Further information

Please see www.skat.dk/english for further information.

You can also use this form if you are subject to limited tax liability and have chosen to be taxed according to the rules for cross-border workers

Interest expenses on loans where the lender is not obliged to report the loan to the Danish Tax Agency, regardless of whether the loan was raised in Denmark or abroad

In order to deduct interest expenses that have not been reported to the Danish Tax Agency, you need to inform us of the lender's identity.

You should inform the Danish Tax Agency of the lender's CPR number or CVR/SE number, or full name and address. You must also state the actual interest expenses and enter the claim in box 432.

If the interest expenses relate to box 462

You should enter the total interest expenses in this form. You should deduct interest income relating to the property from interest expenses before you enter the amount of interest expenses in your tax return.

If the interest expenses relate to box 464

You should enter the total interest expenses in this form. In your tax return you should deduct any Danish and non-Danish interest income from the interest expenses before you enter the amount in your tax return. (However, this does not apply to interest income relating to the property, see above).

If you are using E-tax, you will find boxes 462 and 464 under 'Grænsegængeroplysninger' (Cross-border worker information).

If you are using a paper tax return, you will find boxes 462 and 464 on form no. 04.031 (Supplement to the tax return for tax-payers with limited liability).

Submit the form together with your tax return

The deadline for submitting this form is the same as the deadline for your tax return.

Please send the completed form to:

Skattestyrelsen
Postboks 9
Nykøbingvej 76
4990 Sakskøbing