SKATTE STYRELSEN

Skattestyrelsen
eKapital
Nykøbingvej 76
Bygning 45
4990 Sakskøbing
Denmark

Indiv. no.

2 2 5 0

1   4

To be completed by the Danish Tax Agency Danish Tax Agency (*Skattestyrelsen*)

5   14

The form concerns the 2022 income year.

Reporting to the pension contribution system (CPS) of personal pension schemes

CVR no. (central business reg. no.)/
SE no. (VAT reg. no.) **(02)**

_____ . _____ . _____ _____

Reg. no. **(03)**

__ __ __ __

Correction code **(04)**

__

Policy number/account no. **(05)**

__ __ __ __ __ __ __ __ __ __ __ __ __ __ __

Civil registration (CPR) no. **(06)**

____ ____ ____ . _____

Calendar year **(07)**

__ __

Owner status code **(08)**

__

Tax code **(09)**

__ __

Amount stated in whole kroner **(10)**

__ __ __ __ __ __ __ __ __ __

Date of creation **(12)** (YYYYMMDD)

__ __ __ __ __ __ __ __

Tax code (09)

1: Pension scheme providing a regular income/lifelong old-age pension.

2: Annuity insurance scheme taken out for pension purposes.

3: Capital insurance scheme taken out for pension purposes (including disability lump sum).

4: Indexed pension scheme.

7: Annuity savings scheme taken out for pension purposes.

8: Capital savings scheme taken out for pension purposes.

9: Temporary old-age pension.

33: Old-age pension scheme (common to old-age pension savings, old-age pension insurance and supplementary lump-sum pension without a right of deduction).

If a pension scheme providing a regular income is linked to a supplementary one-off payment pension scheme set up with a pension fund providing a lifelong old-age pension, field 10 must be completed, including the contributions mentioned. These contributions should also be entered under tax code 16 on form 03.017 EN.

Deduction code

Deduction codes 01-07 are only used for life annuities (*livrente*)

__ __   __ __   __ __   __ __   __ __
21   22   23   24   25

01: Capital contribution or agreement concerning a contribution period of less than 10 years, or agreement concerning annual premiums and contributions which are not the same for a 10-year period when an agreement to this effect was made on 1 January 1988 or later.

03: Setting-up of supplementary contribution or increase in contributions over and above price index adjustment when the remaining contribution period is less than 10 years.

04: Reduction or discontinuation of contributions before the end of the agreed contribution period when contributions to the pension scheme have been made for less than 10 years. Including reduction of contributions to a pension scheme which has changed from being a pension scheme under a contract of employment to being a personal pension scheme, and reduction or discontinuation of a pension scheme in respect of which a decision was made before 18 February 1992 for it to be taxed under section 50 of the Danish Pension Tax Act (*Pensionsbeskatningsloven*).

05: Continuation under a contract of employment of a pension scheme which has so far not been a scheme under a contract of employment.

06: Transfer or continuation of earlier annuity insurance taken out for pension purposes, annuity savings taken out for pension purposes or temporary life annuity that was created on 21 April 2009 at the latest. Cancelled from 2019.

07: Transfer or continuation of earlier annuity insurance taken out for pension purposes, annuity savings taken out for pension purposes or temporary life annuity that was created during the period 22 April 2009 – 31 December 2009.

11: Dormant pension scheme.

12: Contribution to pension scheme covered by section 15 A of the Pension Tax Act.

13: Contribution to pension scheme covered by section 15 B of the Pension Tax Act.

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Supplementary information for non-residents (Not resident in Denmark). To be completed for accounts/custody accounts created/changed as of 1 July 2016. For accounts/custody accounts created before 1 July 2016, these fields are not required to be completed.

TIN no. (Tax Identification Number) **(29)**

TIN type code (1, 2 or 3. See below) **(30)**

_____ ——

Place of birth **(31)** (Only for TIN type code 2)

Country code of country of birth **(32)**
(Only for TIN type code 2)

_____ _____

1 = Tax Identification Number (TIN).

2 = Date of birth (DDMMYYYY).

   ONLY if the state concerned does not issue identification numbers.

3 = To be used if it has not been possible to obtain all the required identification information on/from the customer applicable from 1 July 2016.

If the owner status code is 1, C, D (non-residents), fields marked by * must be completed for accounts/custody accounts created/changed as of 1 July 2016.
For TIN type code 3, first name(s) and last name must be entered as a minimum. Before 1 July 2016, there is no obligation to complete these fields, but if they are used, all fields marked by * must be completed.

***First name(s) (33)**

_____

*Last name **(34)**

_____

c/o Name **(35)**

_____

*Street **(36)**

_____

House no. **(37)**   Floor **(38)**   Side **(39)**

_____   _____   _____

*PO Box **(40)**

_____

Town **(41)**

_____

Postcode **(42)**

_____

*Postal district (name of town) **(43)**

_____

Name of building **(44)**

_____

Apartment/room no. **(45)**

_____

District/region/state **(46)**

_____

Country **(47)**

_____

*Country code **(48)**

_____

Further guidance on completing the form is available in the Danish-language reporting guide 'Indberetning af pensionsbidrag og pensionsstatistik (CPS) 2022' (Reporting of pension contributions and pension statistics (CPS) 2022) at www.skat.dk/indberet-pension.

2022.11

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Guide on completion of form

Field 04 Correction code:

Enter one of the following values:

0 = Ordinary reporting.

1 = Correction to previously approved reporting, except in those cases where correction codes 3, 4, 6 and 8 are/must be used, see below.

2 = Correction to previous reporting rejected in an error list issued by the Tax Agency, except in those cases where correction codes 3, 4, 6 and 8 are used. Renewed reporting of information must be made here using the correction code appearing from the rejected reporting.

3 = Correction due to repayment after the income year under section 21 A(1) and (2), section 22(1) and section 22 A(1) of the Pension Tax Act (must always be entered with a minus sign (-)).

4 = Correction due to transfer under section 21 A(1) and (2) and section 22 A(1) of the Pension Tax Act between two personal pension schemes.

6 = Correction due to transfer under section 25 A(8) or (9) from personal old-age pension scheme to another deductible personal pension scheme.

8 = Correction due to repayment in the income year under section 21 A(1) and (2), section 22(1) and section 22 A(1) of the Pension Tax Act (must always be entered with a minus sign (-)).

A = Correction as a result of a refund according to section 22 F of the Pension Tax Act. The correction code applies from income year 2022

B = Correction as a result of transfer according to section 22 F of the Pension Tax Act. The correction code applies from income year 2022

Field 07 Calendar year:

Enter the last two digits of the calendar year concerned.

Field 08 Owner status code:

Enter one of the following values:

0: If the pension scheme holder is resident or domiciled in Denmark.

1: If the pension scheme holder is a non-resident and is neither resident nor domiciled in Denmark.

A: If the receiving spouse is the owner in so far as the exemption or deduction under section 30(3) para (2) of the Pension Tax Act is concerned.

B: If the receiving spouse is the owner and insured by the distributed part under section 30(3) para (3)(A) of the Pension Tax Act.

C: If the owner status code is A, and the individual is a non-resident.

D: If the owner status code is B, and the individual is a non-resident.

Field 09 Tax code:

Enter one of the values 1, 2, 3, 4, 7, 8, 9 or 33 to indicate the pension scheme type.
Value 4 is only relevant for Danish pension providers.

Field 10 Premium/contribution paid:

For insurance policies, enter the amount which has fallen due for payment in the calendar year in question.
For pension schemes taken out with banks etc., enter the contribution paid during the calendar year. Please note that for indexed pension schemes, due to the year of grace, the amount which has fallen due for payment during the calendar year must be entered. Enter the amount in whole kroner and right-aligned.

Corrections

Corrected amounts must be entered with a plus or minus sign (+/-). More information is available in the Danish guide 'Indberetning af pensionsbidrag og pensionsstatistik (CPS) 2022' (Reporting of pension contributions and pension statistics (CPS) 2022).' See the section '*Dataindhold for arbejdsgiveradministrerede ordninger*' (Data content for employer-administered schemes), 'Primære data' (*Primary data*), 'Felt 04' (Field 04). Note correction code 8.
Examples of how to use the correction codes can be found in the above-mentioned guide.

Deduction codes:

Enter the deduction code(s) applicable for the individual scheme.

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