

Skattestyrelsen
Postboks 9
Nykøbingvej 76
4990 Sakskøbing

2025

Tax return

Personal allowance CPR no. (Civil reg. no.)

Included outstanding tax for 2023

Municipality where registered
for tax purposes

Tax rates for:
2025

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 2025, 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 2026. 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 2025, 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 2025 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 2002-2024 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 2026

We must have your tax return on 1 July 2026 at the latest. You can submit it via E-tax (TastSelv) or send it to Skattestyrelsen, Postboks 9, Nykøbingvej 76, 4990 Sakskøbing.

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 611,800, 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 2026.

Pay your outstanding tax in good time and save money

If you pay your outstanding tax after 1 January and before 1 July 2026 at the latest, you will be charged interest on a daily basis at an annual rate of 3.7 %. 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 5.7 %.

The 1 July 2026 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 32,800) | 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 7,300 should be entered) | 58 | | 449 |
| Expenses for listed buildings | 59 | | 456 |
| Deduction for home improvement services - cannot exceed DKK 8,600 | 460 | | 460 |
| Deduction for household services - cannot exceed DKK 17,500 | 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 | | 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 | | 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 | | | |
| 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 | Name | CPR number | |
| | | Date of birth (dd/mm/yyyy) | |
| 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 (SU), 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 | | 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 |
| <i>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.</i> | | | |
| 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 2025 (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 | Amounts in DKK | 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 | Amounts in DKK | | 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 | | | 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.