

Welcome to Denmark

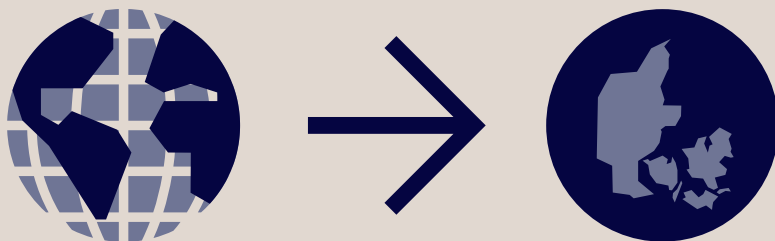
A practical guide to
the Danish tax system

Welcome to Denmark. We hope that you will enjoy your stay. To help you get off to a good start, we have made this short practical guide. Read about the most important things you need to know about the Danish tax system when you come to Denmark and when you leave Denmark.



When you come to Denmark

Coming to a new country raises many questions. To help you get an overview of the practical matters you must attend to, we have prepared *four simple steps for you to follow*.



1 Apply for a civil registration number or personal tax number

If you are in Denmark for more than three months
If you plan to stay in Denmark for more than three months*, you need a civil registration number (CPR number).

You can apply for a CPR number and register with the Danish National Register (Det Centrale Personregister) at your local Citizen Service Centre (Borgerservice) or by contacting one of the International Citizen Service Centres (www.icitizen.dk).

If you are in Denmark for three months or less
You need a personal tax number if you plan to work in Denmark for three months or less.

To get a personal tax number, please go to www.skat.dk/moving and fill in **form 04.063**.

2 Get a tax card

If you take up work in Denmark, you must pay income tax. Apply for a tax card by completing **form 04.063** at www.skat.dk/taxcard.

When your tax card is ready, your employer will be able to download it from E-income and tax will be deducted automatically from your salary.

If you do not have a tax card, your employer withholds 55% of your salary.

3 Get a bank account and a NemKonto

To receive your salary and payments from the public sector, you need a **NemKonto**. This can be a Danish bank account or a foreign bank account registered as your NemKonto. You can contact a Danish bank to set up a Danish account and ask the bank to register it as your NemKonto.

* Citizens from the EU and EEA countries or Switzerland will need a civil registration number if they plan to stay in Denmark more than six months.

For further information, please visit www.nemkonto.dk.

4 Get a NemID

NemID is your digital signature and the key to digital Denmark. It is a single login for Danish Internet banks and government websites.

You can also use your NemID to register your foreign bank account as a NemKonto at nemkonto.dk.

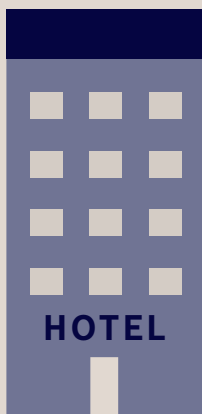
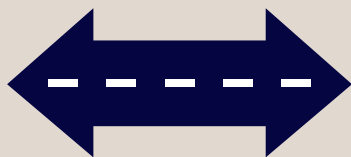
Get your NemID at your local Citizen Service Centre (Borgerservice).

Documents you need in the process

1. Photo ID such as passport or ID card
2. Marriage certificate if you are married (family certificate if you are a Swedish citizen)
3. Work permit if you are a citizen from outside the EU and EEA countries or Switzerland
4. Employment contract (signed by your employer)
5. Preliminary income assessment (forskudsopgørelse)

Please note that the Danish Tax Agency can always ask you to document the information you have provided.





When you come to Denmark

You may be entitled to some deductions and allowances before your tax is calculated.

The following are the most common ones.

1 Personal allowance

Personal allowance is a general allowance available to everybody who has an income. The allowance is only available in the period you have to pay tax in Denmark.

2 Deduction for transport between home and work

You have the right to a deduction for transport between home and work if the distance you travel each day is more than 24 km. You may be able to deduct transport between your normal residence in your home country and your place of work in Denmark.

Please contact us for help to calculate your deduction if you travel by plane between Denmark and your home country.

3 Deduction for food and accommodation

You may be entitled to a deduction for food and accommodation.

Conditions for obtaining tax deductions:

- You need to have a temporary workplace.
- The distance between your temporary workplace and your normal place of residence must be so long that you cannot possibly travel back and forth every day.

Please note that special rules apply to temporary work and to your normal place of residence.

4 Union or unemployment fund membership

If you are a member of an unemployment fund and/or a trade union, you can normally deduct your membership fees if the memberships are related to your work in Denmark and if you cannot deduct the fees in your home country.

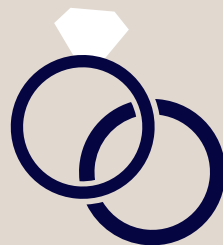
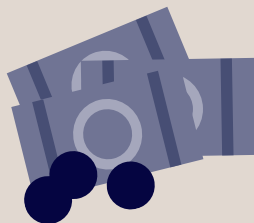
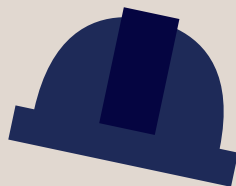
5 Changes in the information you have provided

It is important that you contact the Danish Tax Agency if there are changes to the information you have already provided.

This could be:

- If your income changes
- If you get married or divorced
- If your spouse, boyfriend/girlfriend or children move to Denmark
- If you no longer have a residence in your home country

For further information, please visit www.skat.dk/english.



When your employment in Denmark ends

When your employment in Denmark ends, there are **four things** you should remember.



1 Complete and submit form 04.069

When you leave Denmark, please provide information about your tax deductions and allowances.

You do so by completing and submitting **form 04.069** via E-tax or post. You find the form at www.skat.dk/forms.

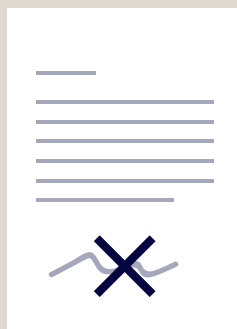
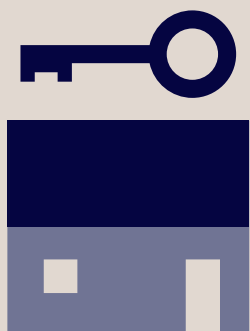
You will receive your tax assessment notice in March the following year.

Cross-border worker

If you earn more than 75% of your annual income in Denmark, you can ask to be taxed according to the cross-border worker rules.

2 Keep your NemKonto

Remember to keep your **NemKonto** as any tax refunds will be credited to this account.



3 Notify of your new address

Please send your new address to the Danish Tax Agency by email via E-tax at **www.skat.dk/english** or use the English contact form at www.skat.dk/contact.

4 Deregister from the Danish National Register

If you have registered with the Danish National Register, you need to deregister, when you leave the country. In order to do so, please go to your local **Citizen Service Centre** (Borgerservice).

Contact the Danish Tax Agency

Online

If you have NemID/E-tax password, you can use the contact form after having logged on to E-tax at **www.skat.dk/english**.

If you do not have a CPR number or a NemID/E-tax password, you can use the English contact form at **www.skat.dk/contact**.

Telephone

Please call the Danish Tax Agency on **(+45) 72 22 28 92** for assistance in English.

Useful websites

- The Danish Tax Agency:
www.skat.dk/english
- Borger.dk:
www.lifeindenmark.dk
- International Citizen Service:
www.icitizen.dk
- The Danish Immigration Service:
www.nyidanmark.dk
- The Danish Ministry of Employment:
www.workindenmark.dk

Many public libraries have computers available for you to use.

