

CONSULTING, AUDITING AND ACCOUNTING

2023

JANUARY			FEBRUARY			MARCH			APRIL			MAY			JUNE		
Su	1	New Year's day	We	1	• Tax prepayment companies, 3rd voluntary payment 2022	We	1	• VAT Q4 2022 • VAT Q3+4 2022	Sa	1		Mo	1	• Change of final notice of tax assessment persons 2022	Th	1	• VAT Q1
Mo	2		Th	2		Th	2		Su	2		Tu	2		Fr	2	
Tu	3		Fr	3		Fr	3		Mo	3		We	3	• Deadline for ordinary resumption 2019	Sa	3	
We	4		Sa	4		Sa	4		Tu	4		Th	4	• Reporting of gifts 2022	Su	4	
Th	5		Su	5		Su	5		We	5		Fr	5	• Danish public holiday	Mo	5	
Fr	6		Mo	6		Mo	6		Th	6	Maundy Thursday	Sa	6		Tu	6	
Sa	7		Tu	7	• ATP Q4 2022	Tu	7		Fr	7	Good Friday	Su	7		We	7	
Su	8		We	8		We	8		Sa	8		Mo	8	• ATP Q1	Th	8	
Mo	9		Th	9		Th	9		Su	9	Easter Sunday	Tu	9		Fr	9	
Tu	10		Fr	10	• A-tax/AM-contribution • Dividend	Fr	10	• A-tax/AM-contribution • Dividend	Mo	10	Easter Monday	We	10	• A-tax/AM-contribution • Dividend	Sa	10	
We	11		Sa	11		Sa	11		Tu	11	• A-tax/AM-contribution • Dividend	Th	11		Su	11	
Th	12		Su	12		Su	12		We	12		Fr	12	• Establishment account, deadline deduction for previous year	Mo	12	• A-tax/AM-contribution • Dividend
Fr	13	• Holiday pay (2)	Mo	13		Mo	13		Th	13		Sa	13		Tu	13	
Sa	14		Tu	14		Tu	14		Fr	14	• Holiday pay (2) • Payment to parental leavefund Q1	Su	14		We	14	
Su	15	• Salary bill December / Q4 2022	We	15	• Salary bill January • Holiday pay (2)	We	15	• Salary bill February • Holiday pay (2)	Sa	15		Mo	15		Th	15	• Salary bill May • Holiday pay (2)
Mo	16		Th	16		Th	16		Su	16		Tu	16	• Establishment account, earliest deduction for the year	Fr	16	
Tu	17	• A-tax/AM-contribution • Dividend	Fr	17		Fr	17		Mo	17	• Salary bill March/Q1	We	17		Sa	17	
We	18		Sa	18		Sa	18		Tu	18		Th	18		Su	18	
Th	19		Su	19		Su	19		We	19		Fr	19		Mo	19	
Fr	20	• B-tax • Payment to parental leave fund Q4 2022	Mo	20	• B-tax	Mo	20	• B-tax	Th	20	• B-tax	Sa	20		Tu	20	
Sa	21		Tu	21		Tu	21	• Prepayment of tax, ordinary and voluntary, companies	Fr	21		Su	21		We	21	
Su	22		We	22		We	22		Sa	22		Mo	22	• B-tax	Th	22	
Mo	23		Th	23		Th	23		Su	23		Tu	23		Fr	23	
Tu	24		Fr	24		Fr	24		Mo	24		We	24		Sa	24	
We	25	• VAT December 2022 • EU sales without VAT December/ Q4 2022	Sa	25	• VAT January • EU sales without VAT January	Sa	25		Tu	25	• VAT March • EU sales without VAT March/Q1	Th	25	• VAT April • EU sales without VAT April	Su	25	
Th	26		Su	26		Su	26		We	26		Fr	26		Mo	26	• VAT May • EU sales without VAT May
Fr	27		Mo	27		Mo	27	• VAT February • EU sales without VAT February	Th	27		Sa	27		Tu	27	
Sa	28		Tu	28		Tu	28		Fr	28	• A-tax/AM-contribution (1) • Dividend (1)	Su	28	Whit Sunday	We	28	
Su	29	• A-tax/AM-contribution (1) • Dividend (1)	We	29	• A-tax/AM-contribution (1) • Dividend (1)	We	29	• A-tax/AM-contribution (1) • Dividend (1)	Sa	29	• A-tax/AM-contribution (1) • Dividend (1)	Mo	29	• A-tax/AM-contribution (1) • Dividend (1)	Th	29	• A-tax/AM-contribution (1) • Dividend (1)
Mo	30	• Holiday pay (3)	Th	30	• Holiday pay (3)	Th	30	• Holiday pay (3)	Su	30	• Holiday pay (3)	Tu	30	• Holiday pay (3)	Fr	30	• Holiday pay (3)
Tu	31		Fr	31		Fr	31		We	31		Th	31		Sa	31	

(1) Includes enterprises reporting AM-contribution and A-tax, which on an annual basis exceeds DKK 250,000 and DKK 1 m respectively.

(2) The pay period ended between the 16th and the last day of the month.

(3) The pay period ended between the 1st and the 15th of the month before.

Enterprises with annual revenue not exceeding DKK 5 m are to settle VAT on a half-year basis. Enterprises with annual revenue between DKK 5 m and DKK 50 m are to settle VAT on a quarterly basis. Enterprises with annual revenue above DKK 50 m are to settle VAT on a monthly basis.

The due date for reporting of the salary bill for the year for enterprises other than personally owned businesses is 7 months and 15 days after the end.

Annual reports for companies in accounting classes B and C are reported to the Danish Business Authority no later than 6 months after the end of the financial year. Tax returns must be reported to the Danish Tax Authorities within 6 months after the year-end-date. For companies with year-end at March 1st-March 31st the tax return deadline is September 1st. If the reporting deadline is the day before or on a Saturday, Sunday or a public holiday, the deadline is deferred to the next weekday no later than 9 pm.

Errors and omissions excepted.



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JULY		AUGUST		SEPTEMBER		OCTOBER		NOVEMBER		DECEMBER	
Sa 1	• Payment to special pension scheme - closing down of business 2022	Tu 1		Fr 1	• VAT Q2 • VAT Q1+2	Su 1		We 1		Fr 1	• VAT Q3
Su 2		We 2		Sa 2		Mo 2	40	Th 2		Sa 2	
Mo 3		Th 3		Su 3		Tu 3		Fr 3		Su 3	
Tu 4	• Deadline voluntary prepayment of tax 2022 with interest charge	Fr 4		Mo 4	36	We 4		Sa 4		Mo 4	49
We 5	• Extended tax return 2022 (deadline 9 pm.)	Sa 5		Tu 5	• Residence – tax municipality 2024	Th 5		Su 5		Tu 5	
Th 6		Su 6		We 6		Fr 6		Mo 6	45	We 6	
Fr 7	• Complaint - reassessment 2022 (deadline 9 pm.)	Mo 7	• ATP Q2 32	Th 7		Sa 7		Tu 7	• ATP Q3	Th 7	
Sa 8		Tu 8		Fr 8		Su 8		We 8		Fr 8	
Su 9		We 9		Sa 9		Mo 9	41	Th 9		Sa 9	
Mo 10	• A-tax/AM-contribution • Dividend 28	Th 10	• A-tax/AM-contribution • Dividend	Su 10		Tu 10	• A-tax/AM-contribution • Dividend	Fr 10	• A-tax/AM-contribution • Dividend	Su 10	
Tu 11		Fr 11		Mo 11	• A-tax/AM-contribution • Dividend 37	We 11		Sa 11	• A-tax/AM-contribution • Dividend	Mo 11	• A-tax/AM-contribution • Dividend 50
We 12		Sa 12		Tu 12		Th 12		Su 12		Tu 12	
Th 13		We 13		Fr 13		Mo 13	• Holiday pay (2)	Th 13	46	We 13	
Fr 14	• Holiday pay (2)	Mo 14	33	Th 14		Sa 14		Tu 14		Th 14	
Sa 15	• Payment to parental leave fund Q2	Tu 15	• Holiday pay (2) • VAT June • Salary bill July	Fr 15	• Salary bill August • Holiday pay (2)	Su 15		We 15	• Salary bill October • Holiday pay (2)	Fr 15	• Salary bill November • Holiday pay (2)
Su 16		We 16	• Salary bill final settlement method 4, 2022 if financial year = calendar year	Sa 16		Mo 16	• Payment to parental leave fund Q3 42 • Salary bill September/Q3	Th 16		Sa 16	
Mo 17	• Salary bill June/Q2 29	Th 17		Su 17		Tu 17		Fr 17	• B-tax • Tax prepayment, ordinary and voluntary, companies	Su 17	
Tu 18		Fr 18		Mo 18	38	We 18		Sa 18		Mo 18	51
We 19		Sa 19		Tu 19		Th 19		Su 19		Tu 19	
Th 20	• B-tax	Su 20		We 20	• B-tax	Fr 20	• B-tax	Mo 20	• Underpayment of tax companies 2022 47	We 20	
Fr 21		Mo 21	• B-tax 34	Th 21		Sa 21		Tu 21		Th 21	
Sa 22		Tu 22		Fr 22		Su 22		We 22	• Overpayment of tax companies 2022, repayment	Fr 22	
Su 23		We 23		Sa 23		Mo 23	43	Th 23		Sa 23	• VAT November • EU sales without VAT November
Mo 24	30	Th 24		Su 24		Tu 24		Fr 24		Su 24	
Tu 25	• EU sales without VAT June/Q2	Fr 25	• VAT July • EU sales without VAT July	Mo 25	• VAT August • EU sales without VAT August 39	We 25	• VAT September • EU sales without VAT September/Q3	Sa 25		Mo 25	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)
We 26		Sa 26		Tu 26		Th 26		Su 26		Tu 26	
Th 27		Su 27		We 27		Fr 27		Mo 27	• VAT October • EU sales without VAT October 48	We 27	• Voluntary prepayment of tax 2023 unlimited and without interest charge • Section 55 payment (overpayment of tax 2023)
Fr 28		Mo 28	35	Th 28		Sa 28		Tu 28		Th 28	
Sa 29	• A-tax/AM-contribution (1) • Dividend (1)	Tu 29	• A-tax/AM-contribution (1) • Dividend (1)	Fr 29	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)	Su 29	• A-tax/AM-contribution (1) • Dividend (1)	We 29	• A-tax/AM-contribution (1) • Dividend (1)	Fr 29	
Su 30		We 30		Sa 30		Mo 30	44	Th 30		Sa 30	
Mo 31	• Holiday pay (3) 31	Th 31	• Holiday pay (3)			Tu 31	• Holiday pay (3)	Fr 31		Su 31	

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