

Moving to Denmark

What to remember?

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If you move to Denmark, there may be many things to consider. Including when the Danish tax liability set in and what you practically must do to register correctly in Denmark to live up to the Danish tax rules - and are there any possibilities for optimising?

Our experienced team can help you secure that your tax situation will be handled correctly and that all tax matters will be followed through. At the same time, we can tie any foreign matters, as we have a close and well-working global BDO network in more than 160 countries.



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What do you need to remember?

→ Determine your Danish tax status

In order to register properly in Denmark for tax purposes, you need to determine if you are tax resident to Denmark or another country. This assessment is made based on your living situation in Denmark and home country/the country you left, your private and economic interest and your physical days in Denmark. If your assessment concludes that you enter Danish tax liability, then you should investigate the following drop-down lines.

→ Find a home and get a permanent address

The minimum residing period needed for a permanent address varies in municipalities, but usually it's 1-3 months. Please be aware, that you can't apply for a CPR number before you have found a place to live and actually live there.

→ Apply for a civil registration number or personal tax number

If you are in Denmark to work for three months or more (6 months if within EU/EEA or Nordic countries) you need a civil registration number (CPR number.)

You must show up in person to get a CPR number at a citizen service center or at an International Citizen Service center. Note that a permanent address in Denmark is mandatory to obtain a CPR number.

If you are in Denmark for three months or less, you will get a tax number instead of a civil registration number.

→ Apply for a tax card (Skattekort)

When you come to Denmark to work, you will need a tax card for e.g. wage tax withholding.

A tax card contains information about your withholding tax rate, tax deductions and allowances. If you would like to apply for this yourself, you can follow [this link](#) to the Danish tax authorities.

BDO would also be happy to assist you.

→ 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.

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

→ Get a NemID/MitID

NemID/MitID (Easy ID) is your digital signature. It is a single login for Danish Internet banks and government websites.

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

➔ Dansk selvangivelse – efter du flytter til udlandet

If you are a researcher or highly paid employee from abroad, you may under certain conditions choose to pay tax at a rate of 27% plus labour market contributions, for a period of seven years. This tax scheme offers a lower tax rate on employment income as opposed to the normal rate of up to 55%. According to this expat tax scheme you are taxed on a gross income without deductions.

You or your employer can apply for the expat tax regime [here](#).

If you would like more information, you can find some here:

- [Danish Tax Authorities](#)
- [BDO Tax](#)

BDO Tax is highly experienced with the expat tax regime and would be happy to help if needed – also by looking into your employment contract to see if meets the conditions now and going forward.

➔ Check preliminary income assessment (Forskudsopgørelse)

Your preliminary income assessment shows the income and expenses the Danish Tax Agency expects you to have in the coming tax year.

It is important that you correct your preliminary income assessment if your income or deductions and allowances change considerably during the tax year.

➔ Check your tax assessment notice (Årsopgørelse)

Your tax assessment notice is available by mid-March in E-tax (TastSelv) at www.skat.dk/english.

The tax assessment notice contains the information which the Danish Tax Agency holds about your income and tax deductions and allowances for the year that has just ended.

You need to enter any missing figures and correct any incorrect figures. Please note, that your global assets and income should be reported to the Danish tax authorities each year. After you have done so, you will receive an updated tax assessment notice.

➔ File a Danish tax return/extended tax return

All individuals who are either subject to full or limited tax liability to Denmark are obligated to submit a tax return, including all necessary additional information regarding income, to the Danish tax authorities by 1 May or no later than 1 July in the year following the relevant income year.

When the final tax return has been reported, the Danish tax authorities elaborate a final tax assessment that states whether the individual has an underpayment of tax, excess tax, or neither of the two.

You should file a tax return if you:

- Are self-employed
- Have foreign income or property
- Own rental property that you do not live in personally
- Are an artist and are covered by the income equalisation scheme for artists
- Work with irregular financial year
- Own share in investment project partnerships (ordinary or limited) (anpartner) which are not subject to the rules governing such shares.

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