

CONSULTING, AUDITING AND ACCOUNTING

2022

JANUARY		FEBRUARY		MARCH		APRIL		MAY		JUNE	
Sa 1	New Year's day	Tu 1	• Tax prepayment companies, 3rd voluntary payment 2021	Tu 1	• VAT Q4 2021 • VAT Q3+4 2021	Fr 1		Su 1	• Reporting of gifts	We 1	• VAT Q1
Su 2		We 2		We 2		Sa 2		Mo 2	• Change of final notice of tax assessment persons 2021 (Deadline 9 pm.) • Deadline for ordinary resumption 2018 (Deadline 9 pm.)	Th 2	
Mo 3	1	Th 3		Th 3		Su 3		Tu 3		Fr 3	
Tu 4		Fr 4		Fr 4		Mo 4	14	We 4		Sa 4	
We 5		Sa 5		Sa 5		Tu 5		Th 5		Su 5	Whit Sunday
Th 6		Su 6		Su 6		We 6		Fr 6		Mo 6	Whit Monday 23
Fr 7		Mo 7	• ATP Q4 2021	Mo 7	10	Th 7		Sa 7		Tu 7	
Sa 8		Tu 8		Tu 8		Fr 8		Su 8		We 8	
Su 9		We 9		We 9		Sa 9		Mo 9	• ATP Q1	Th 9	
Mo 10	2	Th 10	• A-tax/AM-contribution • Dividend	Th 10	• A-tax/AM-contribution • Dividend	Su 10	• A-tax/AM-contribution • Dividend	Tu 10	• A-tax/AM-contribution • Dividend	Fr 10	• A-tax/AM-contribution • Dividend
Tu 11		Fr 11		Fr 11		Mo 11	15	We 11		Sa 11	
We 12		Sa 12		Sa 12		Tu 12		Th 12	• Holiday pay (2)	Su 12	
Th 13		Su 13		Su 13		We 13	• Holiday pay (2)	Fr 13	• Establishment account, deadline deduction for previous year	Mo 13	24
Fr 14	• Holiday pay (2)	Mo 14	7	Mo 14	11	Th 14	Maundy Thursday	Sa 14		Tu 14	
Sa 15		Tu 15	• Salary bill January • Holiday pay (2)	Tu 15	• Salary bill February • Holiday pay (2)	Fr 15	Good Friday	Su 15		We 15	• Salary bill May • Holiday pay (2)
Su 16		We 16		We 16		Sa 16		Mo 16	• Establishment account, earliest deduction for the year • Salary bill April	Th 16	20
Mo 17	• Salary bill December / Q4 2021	Th 17		Th 17		Su 17	• Salary bill March/Q1 • Payment to parental leave fund Q1	Tu 17		Fr 17	
Tu 18	• A-tax/AM-contribution • Dividend	Fr 18		Fr 18		Mo 18	16	We 18		Sa 18	
We 19		Sa 19		Sa 19		Tu 19		Th 19		Su 19	
Th 20	• B-tax • Payment to parental leave fund Q4 2021	Su 20		Su 20		We 20	• B-tax	Fr 20	• B-tax	Mo 20	25
Fr 21		Mo 21	• B-tax	Mo 21	• B-tax	Th 21		Sa 21		Tu 21	
Sa 22		Tu 22		Tu 22	• Prepayment of tax, ordinary and voluntary, companies	Fr 22		Su 22		We 22	
Su 23		We 23		We 23		Sa 23		Mo 23		Th 23	21
Mo 24	4	Th 24	• VAT January • EU sales without VAT January	Th 24		Su 24		Tu 24		Fr 24	
Tu 25	• VAT December 2021 • EU sales without VAT December/ Q4 2021	Fr 25		Fr 25	• VAT February • EU sales without VAT February	Mo 25	• VAT March • EU sales without VAT March/Q1	We 25	• VAT April • EU sales without VAT April	Sa 25	
We 26		Sa 26		Sa 26		Tu 26		Th 26		Su 26	
Th 27		Su 27		Su 27		We 27		Fr 27		Mo 27	• VAT May • EU sales without VAT May
Fr 28		Mo 28	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)	Mo 28	9	Th 28		Sa 28		Tu 28	
Sa 29	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)	Th 29		Tu 29	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)	Fr 29	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)	Su 29	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)	We 29	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)
Su 30		We 30		We 30		Sa 30		Mo 30		Th 30	
Mo 31	5	Th 31		Th 31		Fr 31		Tu 31		Mo 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 payment of the salary bill stated for the year for enterprises other than personally owned businesses is 7 months and 15 days after the end.

Financial statements of companies must be submitted to the Danish Business Authority within 5 months after the year-end-date. Tax returns must be reported to the Danish Tax Authorities within 6 months after the year-end-date. For companies with year-end at February 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				
Fr 1	• Payment to special pension scheme - closing down of business 2021.	Mo 1	31	Th 1	• VAT Q2 • VAT Q1+2	Sa 1		Tu 1		Th 1	• VAT Q3			
Sa 2		Tu 2		Fr 2		Su 2		We 2		Fr 2				
Su 3	• Deadline voluntary prepayment of tax 2021 with interest charge	We 3		Sa 3		Mo 3	40	Th 3		Sa 3				
Mo 4	27	Th 4		Su 4		Tu 4		Fr 4		Sa 4				
Tu 5		Fr 5		Mo 5	• Residence = tax municipality 2023	We 5	36	Sa 5		Mo 5	49			
We 6	• Extended tax return 2021 (deadline 9 pm.)	Sa 6		Tu 6		Th 6		Su 6		Tu 6				
Th 7	• Complaint - reassessment 2021 (deadline 9 pm.)	Su 7		We 7		Fr 7		Mo 7	• ATP Q3	45	We 7			
Fr 8		Mo 8	• ATP Q2	32	Th 8			Sa 8		Tu 8				
Sa 9		Tu 9		Fr 9		Su 9		We 9		Fr 9				
Su 10		We 10	• A-tax/AM-contribution • Dividend		Sa 10			Mo 10	• A-tax/AM-contribution • Dividend	41	Th 10	• A-tax/AM-contribution • Dividend		
Mo 11	• A-tax/AM-contribution • Dividend	28	Th 11		Su 11			Tu 11		Fr 11		Su 11		
Tu 12		Fr 12			Mo 12	• A-tax/AM-contribution • Dividend	37	We 12		Sa 12		Mo 12	• A-tax/AM-contribution • Dividend	
We 13	• Payment to parental leave fund Q2	Sa 13		Tu 13		Th 13		Su 13		Tu 13		50		
Th 14		Su 14		We 14		Fr 14	• Payment to parental leave fund Q3 • Holiday pay (2)	Mo 14		46	We 14			
Fr 15	• Salary bill June/Q2 • Holiday pay (2)	Mo 15	• Holiday pay (2) • VAT June • Salary bill final settlement method 4, 2021 if financial year = calendar year	33	Th 15	• Salary bill August • Holiday pay (2)		Sa 15	• Salary bill October • Holiday pay (2)		Th 15	• Salary bill November • Holiday pay (2)		
Sa 16		Tu 16			Fr 16			Su 16		We 16		Fr 16		
Su 17		We 17			Sa 17			Mo 17	• Salary bill September/Q3	42	Th 17			
Mo 18	29	Th 18			Su 18			Tu 18		Fr 18		Sa 18		
Tu 19		Fr 19			Mo 19		38	We 19		Sa 19		Mo 19	51	
We 20	• B-tax	Sa 20		Tu 20	• B-tax			Th 20	• B-tax		Su 20		Tu 20	
Th 21		Su 21		We 21		Fr 21		Mo 21		47	We 21			
Fr 22		Mo 22	• B-tax	34	Th 22			Sa 22		Tu 22	• Overpayment of tax companies 2021, repayment	Fr 22		
Sa 23		Tu 23			Fr 23			Su 23		We 23		Fr 23	• VAT November • EU sales without VAT November	
Su 24		We 24			Sa 24			Mo 24		43	Th 24		Sa 24	
Mo 25	• EU sales without VAT June/Q2	30	Th 25	• VAT July • EU sales without VAT July	Su 25			Tu 25	• VAT September • EU sales without VAT September/Q3		Fr 25	• VAT October • EU sales without VAT October	Su 25	
Tu 26		Fr 26			Mo 26	• VAT August • EU sales without VAT August	39	We 26			Sa 26		Mo 26	
We 27		Sa 27			Tu 27			Th 27			Su 27		Tu 27	
Th 28		Su 28			We 28			Fr 28			Mo 28		48	We 28
Fr 29	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)	Mo 29	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)	35	Th 29	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)		Sa 29	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)		Tu 29	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)	Th 29	
Sa 30		Tu 30			Fr 30			Su 30			We 30		Fr 30	
Su 31		We 31			Mo 31			Th 31		44	Mo 31		Sa 31	

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