

# CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

## DENMARK

(Sheets on the [Faroe Islands](#) and [Greenland](#))

### Compilation of Declarations currently in force (\*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	-

Declaration transmitted by a letter from the Deputy Head of the Danish OECD-Delegation in Paris, dated 28 September 2001, registered by the Secretariat General of the OECD on 28 September 2001 - Or. Engl. (in force since 1 January 2002)

#### ANNEX A – Taxes to which the Convention would apply:

The Convention will continue to apply to taxes that have been repealed or renamed as long as the taxes remain enforceable and collectible.

- . **Article 2, paragraph 1.a.i:** Income taxes to the State (*indkomstskatter til staten*).
- . **Article 2, paragraph 1.a.ii:** --
- . **Article 2, paragraph 1.a.iii:** Capital tax to the State (*formueskat til staten*) - repealed as of 1 January 1997, enforceable and collectible until 1 January 2002 (in cases of fraud until 1 January 2017).
- . **Article 2, paragraph 1.b.i:**
  - . Income tax to the municipalities (*kommunal indkomstskat*);
  - . Income tax to the county municipalities (*amtskommunal indkomstskat*);
  - . Tax on immovable property (*ejendomsskat*);
  - . Tax on assessed value of immovable property (*ejendomsværdiskat*);
  - . Church tax (*kirkeskat*).
- . **Article 2, paragraph 1.b.ii:**
  - . Labour market contribution (*arbejdsmarkedsbidrag*);
  - . Special pension contribution (*særligt pensionsbidrag*).
- . **Article 2, paragraph 1.b.iii.A:** Tax on inheritance and gifts (*afgift af dødsboer og gaver*).
- . **Article 2, paragraph 1.b.iii.B:** --
- . **Article 2, paragraph 1.b.iii.C:** Value added tax (*merværdiafgift*).
- . **Article 2, paragraph 1.b.iii.D:** Excise duties imposed by the State (*forbrugsafgifter, som pålægges af staten*).
- . **Article 2, paragraph 1.b.iii.E:**
  - . Registration tax on motor vehicles (*registreringsafgift af motorkøretøjer*);
  - . Weight tax on motor vehicles and other taxes on the ownership or use of motor vehicles (*vægtafgift af motorkøretøjer og andre afgifter på oje eller brug af motorkøretøjer*).
- . **Article 2, paragraph 1.b.iii.F:** Tax on insurances for yachts (*afgift af lystfartøjsforsikringer*).
- . **Article 2, paragraph 1.b.iii.G:**
  - . Payroll tax (*lønsumsafgift*);
  - . Taxes on betting, on casinos and on lottery prizes (*afgift af totalisatorspil, spillekasinoer og gevinster ved lotterispil*);
  - . Tax on registration of rights in real property etc. (*afgift af tinglysning og registrering af cjer- og pantrettigheder*);
  - . Stamp duty (*stempelaftgift*).

. **Article 2, paragraph 1.b.iv:**

- . Service charge on business property (*dækningsafgift af forretnings ejendom*);
- . Property release tax (*frigørelsesafgift*).

**Declaration contained in the instrument of approval deposited with the Secretary General of the Council of Europe on 16 July 1992 - Or. Engl. (*in force since 1 April 1995*)**

ANNEX B – Competent Authorities

The Minister for Taxation or his authorised representative.

ANNEX C – Definition of the word "national" for the purpose of the Convention

--

-----  
(\*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric [Search](#).  
Source: Council of Europe's Treaty Office on <http://conventions.coe.int>