

2023

Appendix to the tax return Shares and investment units

Name and address

CPR number (civil. reg. no.)

		Box	Amounts in DKK	Field no.
Income from capital	Gains/losses on bond-based investment units subject to minimum taxation	30		330
	Gains/losses on shares/units in investment companies (market-value principle (i.e. both realised and unrealised gains are taxed annually))	38		239
Income from shares where tax on dividends is withheld at source. Enter gross amounts before withholding Danish/non-Danish tax on dividends	Dividends on Danish shares admitted for trading on a regulated market, dividends from Danish share-based investment companies, distributions from Danish share-based investment undertakings subject to minimum taxation and distributions from Danish accumulating investment funds reported to the Tax Agency	61	Field locked	501
	Dividends on Danish shares admitted for trading on a regulated market, dividends from Danish share-based investment companies, distributions from Danish share-based investment undertakings subject to minimum taxation and distributions from Danish accumulating investment funds not included in box 61	62		505
	Dividends on non-Danish shares admitted for trading on a regulated market, dividends from non-Danish share-based investment companies and non-Danish share-based investment undertakings subject to minimum taxation (dividends from countries without a double taxation agreement or where such agreement does not contain a fixed tax rate should be entered in box 452)	63		509
	Dividends on Danish shares not admitted for trading on a regulated market and reported to the Danish Tax Agency	64	Field locked	310
	Amounts not included in box 64 regarding dividends on Danish shares not admitted for trading on a regulated market and distributions of dividends from Danish shares in account-holding investment funds	65		316
Other income from shares	Gains or losses on shares admitted for trading on a regulated market and on share-based investment units subject to minimum taxation, and investment units in accumulating investment funds that are not investment companies. Enter losses with a minus sign (-)	66		502
	Gains/losses on shares not admitted for trading on a regulated market, and dividends where dividend tax has not been withheld at source. Enter losses with a minus sign (-)	67		312
	Gains/losses on shares/units in share-based investment companies (market-value principle (i.e. both realised and unrealised gains are taxed annually))	345		345
Dividends and distributions	Dividends and distributions on shares/investment units admitted for trading on a regulated market where tax on dividends is not withheld at source, and amounts received transferred via an adviser from an investment undertaking	68		624

Guidance

You will need this form if you have received a tax return and have shares or investment units

We need information about the shares or investment units you sold. You can see the relevant information in your service letter.

You can also see our information at skat.dk/tastselv under 'Ret årsopgørelsen' (Change your tax assessment notice). If you click the calculator next to box 30, 38 or 66, you will automatically be transferred to the calculation system 'Aktier og investeringsbeviser' (Shares and investment units).

Box 63

This box does not cover dividends on shares etc. in countries where no double taxation agreement has been concluded or where

such agreement does not contain a fixed tax rate. These countries include France, Greenland, Kenya, Malaysia and Spain. Enter dividends on shares in these countries in box 452 and enter the tax paid in box 496 in the tax return for non-Danish income (form 04.012).

Information to be entered

You must enter your gains or losses for the year in which you sold your securities – unless you are covered by the transitional rules for minor holdings of listed shares purchased before 1 January 2006.

You must enter your taxable gains or your tax-deductible losses from for example:

→

Remember to date and sign this form!

Day	Month	Year	Signature
_____	_____	_____	_____

It is your responsibility that the information in the tax return form is adequate and correct.

Guidance *(continued)*

- sale of securities
- compulsory redemption of securities
- taxable exchange of securities, or when the issuing company is deleted from the Central Business Register of the Danish Business Authority as a result of bankruptcy
- sale or transfer to a pension custody account.

The trade date determines when you sold the securities.

In some cases, you must also enter the above information, even if you did not sell any securities. In other cases, you must also enter information about unrealised gains or losses, even if you did not sell any securities. This applies when the value of the security is taxed according to the market-value principle. More information is available at skat.dk/shares.

Information we already have

Your service letter and list of shareholdings in the calculation system 'Akiter og investeringsbeviser' (Shares and investment units) show the information we already have about dividends, distributions, gains and losses as well as information about the gains and losses we have calculated for you. From calendar year 2010, the Danish Tax Agency will automatically receive information about your trading in shares and investment units. However, we will only receive information about shares if they have been admitted for trading on a regulated market. Among other

things, this requires that the securities are purchased and sold through a Danish securities dealer on behalf of a person. If you sold shares or investment units purchased before 1 January 2010, we do not have information about the acquisition cost and are therefore not able to make an automatic calculation of all your gains and losses. There may also be other situations in which we are not able to calculate all gains and losses.

Submit the form together with your tax return

The deadline for submitting this form is the same as for your tax return. You can enter the information via skat.dk/tastselv, or you can submit the form to us by post together with the tax return.

Further information

More information about taxation of shares and investment units is available at skat.dk/shares.