

Documentation for services carried out in the home

The service statement is your documentation when applying for a tax deduction for household services carried out by a private individual.

If the service is carried out by a business, you will get an invoice instead. You do not have to send the service statement to us, but we might request that you send us documentation for having met the conditions for a deduction at a later stage (see below).

The statement must be completed by the person carrying out the service. Read about the conditions for being entitled to a deduction for labour costs for household services on the next page or at www.skat.dk/household-services.

Please remember to provide further details about the service on the next page.

Person applying for a deduction

Last name

First name(s)

Address of buyer and where the service is carried out

Person carrying out the service

Last name

First name(s)

Civil reg. no. (CPR no.)

Account no. in Danish bank

Name of bank

Person living outside Denmark who is carrying out the service

Last name

First name(s)

Address

Country

Account no.

Name of bank

I declare the above information to be true and that I am subject to full tax liability in Denmark*)

Date

Signature

.....

Service details

Date	Type of work	Labour costs

You are entitled to a deduction for household services if you meet the following conditions

- You turned 18 no later than at the end of the income year and you are subject to general tax liability in Denmark.
- The service was carried out in an all-year residence or a holiday home during the period 1 January 2023 - 31 December 2023.*
- The service was paid for during the period 1 January 2023 - 29 February 2024.
- The service is included in the Danish Tax Agency's list of deductible services.
- It applies for all-year residences that you must live at the address while the service is carried out.
- You must own the holiday home and be liable to tax according to the Danish Property Value Tax Act (*Ejendomsværdiskatte-loven*).
- The service must be paid electronically, for instance by payment card, MobilePay or through a bank or online bank (not by cash or check).
- You do not receive a public subsidy for the service.
- You save all documentation for the service and the payment.

Read more about deductions for household services etc. at www.skat.dk/household-services or call us on (+45) 72 22 27 95.

***) Special rules apply to persons with limited tax liability and cross-border workers:**

If you live outside Denmark and are subject to limited tax liability, you are entitled to a deduction for household services for your Danish holiday home. If you choose to be taxed according to the rules for cross-border workers, you are entitled to deduct services for your Danish as well as your non-Danish holiday home and your non-Danish all-year residence. However, the deduction for household services cannot exceed a total of DKK 6,600 for your all your homes. If you choose the rules for cross-border workers, you and your service provider have to observe special requirements. Read about deductions for household services for cross-border workers at www.skat.dk/household-services.