

Appendix to the tax return for 2023

Property value tax: Non-Danish property

Name and address

2023

CPR no. (Civil reg. no.)

Guidance

This appendix must be used if you own property abroad in the Faroe Islands or in Greenland

You are legally obliged to provide information about your owner-occupied home. The deadline for submitting the appendix is the same as for your tax return.

You must also use this appendix for income and expenses, if any, concerning your non-Danish property. This could be rental income and interest expenses, including interest on both non-Danish and Danish loans if the loans were obtained for the purpose of acquiring the property. It does not matter whether the loans were obtained in Denmark or abroad. If the loans were obtained in Denmark, the interest entered in boxes 41 and 42 of your tax assessment notice (*årsopgørelsen*) must be reduced by the amounts entered in this appendix.

If you have non-Danish interest income, for example, that is not associated with your property, you must use the tax return form for non-Danish income, form no. 04.012.

Guidance on boxes

Boxes 212, 213 and 214, Non-Danish properties: Enter the total value of the property as of 1 January in the year before the income year, as of 1 January 2002 and as of 1 January 2001 with the addition of 5%.

You should calculate the value according to the guidelines of our Danish-language legal guide - section C.H.3.5.5.1 'Beregningsgrundlag, nedslag og satser' (Calculation basis, relief and rates) under the heading 'Beregningsgrundlag for udenlandske ejendomme' (Calculation basis for non-Danish properties), which is available at www.skat.dk/juridiskvejledning.

Box 218, share of property owned: The percentage of the property that you own. If you own 20% of the value of the property, for example, you should write 20.00 in the box. In E-tax, you should write 2000, without a full stop.

Changes in the share owned of the property that took place during the income year

If during the income year there have been any changes in the share of the property that you own, if for example you have sold or bought an additional share of a property of which you already owned a part, you must enter all the information about your property, including the change in the share, as a "new" property.

Box 220, acquired before 2 July 1998: If you acquired the property before 2 July 1998, you can get a relief on the property value tax. In order to get this relief, both you (as the buyer) and the seller must have signed the sales contract before 2 July 1998. The relief is also granted on your share of the property if you purchased an additional share after 2 July 1998 of a property of which you already owned a part prior to 2 July 1998.

Box 222, type of residence:

- 1 All-year residence or holiday home with permission for all-year residence
- 3 Holiday home
- 4 Two-family house with two owner-occupied home values
- 5 Two-family house with one owner-occupied home value
- 7 Owner-occupied apartment, all-year residence
- 8 Owner-occupied apartment, second home
- 9 Other properties (farmhouse, mixed property)

Boxes 226-230, acquisition: Enter the date you took over the property in box 226. If you moved in after the takeover date, you must give the moving-in date in box 228. If you moved into the property after the income year 2023, you must fill in box 230. You should not use the boxes 228 and 230 if the property acquired is a holiday home or is used as a second home.

Boxes 232-234, sale: Enter the date the buyer took over the property in box 232. If you sold the property during the income year, and if you moved out of the property during the income year 2023, you must state the date you moved, if the

moving date was before the buyer's takeover date. You should not use this field if the property sold is a holiday home or is used as a second home.

Boxes 236, 237 and 238, two-family houses: Enter the total value of the property as of 1 January in the year before the income year (box 236), as of 1 January 2002 (box 237) and as of 1 January 2001 with the addition of 5% (box 238). You should calculate the value according to the guidelines of our Danish-language legal guide - section C.H.3.5.5.1 'Beregningsgrundlag, nedslag og satser' (Calculation basis, relief and rates) under the heading 'Beregningsgrundlag for udenlandske ejendomme' (Calculation basis for non-Danish properties), which is available at www.skat.dk/juridiskvejledning.

Box 240, uninhabitable: If your property was uninhabitable for some or all of the income year 2023, you may state the number of days during which the property was not habitable. A property is regarded as not habitable if you are temporarily prevented from using the property, for instance because of repairs after water damage, because of vandalism where all the windows were broken, or because the electricity, gas and water supplies were interrupted.

The property was uninhabitable on takeover during the income year

If you took over the property during the income year, and the property was uninhabitable at the date of takeover, and you moved in after the property became habitable, you should not state the number of days the property was uninhabitable. You should only state the moving-in date in box 228 and the takeover date in box 226.

Boxes 242-246, renting out part of your property: The boxes concerning renting out part of the property should only be completed if you use an accounting method (*regnskabsmæssig opgørelse*) to calculate tax deductions for certain expenses associated with the renting out of your property. If you rented out part of the property (rented out a room), you must fill in both box 242 and box 244.

Boxes 248-250, partial business use: In box 248 you must state the percentage of the total value of the part of the property which was used for business purposes. In box 250 you must state the number of days in the income year during which part of the property was used for business purposes.

Box 252, renting out of residential property on a commercial basis*):

Properties which are rented out on a commercial basis are not covered by the Danish Property Value Tax Act. If you began or ended the renting out on a commercial basis during the income year, you must state the number of days for which the property was rented out. If the property was rented out for the whole income year, you must enter 360 days.

Number of days in boxes 240, 242, 246, 250 and 252: The income year is 360 days with 30 days in every calendar month.

Box 254, non-Danish tax: If you have paid foreign property tax for which you are eligible for tax relief on a property abroad, in Greenland or in the Faroe Islands which is equivalent in nature to Danish property value tax, you can deduct the amount of property value tax paid on the property. If you have paid foreign property tax eligible for tax relief on a foreign property which is equal in nature to Danish property value tax, and if your share of the property owned amounts to, for example 20%, you must calculate the foreign tax paid for which you are eligible for tax relief as a proportion of the total tax paid for the whole property (100%).

Example:

Share of property owned 20%
 Non-Danish tax paid DKK 1,000
 Total property tax paid (equivalent to Danish property value tax) = 1,000/20 x 100 = DKK 5,000 (the amount to be entered in box 254).

You must be able to document the non-Danish property tax/property value tax paid eligible for tax relief.

*) If you rent out your residential property, you are, as a general rule, regarded as being self-employed for tax purposes and to be renting out on a commercial basis. You are not renting out on a commercial basis if you rent out your all-year residential property for part of a year, if you only rent out rooms or if rent out your holiday home. If you rent out on a commercial basis, you are not liable to pay property value tax, but you must pay tax on your rental income after deduction of any costs.

		Box	Your changes/additions	Field no.
Information about the property	Property number (must always be completed if you have declared the property to the Danish Tax Agency previously)	210		711
	Address	211		703
	Country	211		105
Property value	Value as of 1 January in the year before the income year, see guidance	212	.00	616
	Value as of 1 January 2002, see guidance	213	.00	615
	Value as of 1 January 2001 plus 5%, see guidance	214	.00	614
Share of the property owned	Share of the property value (for two-family houses, see the guidance for box 218)	218	.00	735
Acquired before 2 July 1998	Was the property acquired before 2 July 1998?	220	Tick the box Yes <input type="checkbox"/> No <input type="checkbox"/>	712
Type of residence	Enter type of residence, see guidance. Enter the type of residence or write the appropriate number for the type of residence	222		705
Acquisition	Your takeover date in the income year 2023	226	Day Month	732
	Moving-in date in 2023, if the moving-in date was after the takeover date (only for all-year residences)	228	Day Month	766
	Did you move into the property after the income year 2023?	230	If "Yes", tick the box <input type="checkbox"/>	772
Sale	Takeover date by the buyer in the income year 2023	232	Day Month	733
	Moving-out date in 2023, if the moving-out date was before the takeover date (only for all-year residences)	234	Day Month	767
Two-family house	The total value of the property as of 1 January in the year before the income year, see guidance	236	.00	626
	The total value of the property as of 1 January 2002	237	.00	622
	The total value of the property as of 1 January 2001 plus 5%	238	.00	621
Uninhabitable	Enter the number of days during which the property was not habitable	240	Days	768
Renting out part of the property (only if you are using the accounting method (regnskabsmæssig opgørelse))	Renting out part of the property (renting out of a room or rooms). State the number of days	242	Days	736
	State the percentage of the total value of the part of the property that was rented out	244	%	737
	Renting out of the entire all-year residence for a part of the year and renting out of a holiday home	246	Days	739
Partial business use	State the percentage of the total value of the part of the property that was used for business purposes	248	%	744
	State the number of days with partial business use	250	Days	746
Renting out of residential property on a commercial basis*)	Multi-year renting out of residential property on a commercial basis. State the number of days	252	Days	747
Non-Danish tax	Non-Danish property value tax paid eligible for tax relief	254	.00	910

Income from capital related to non-Danish owner-occupied home		Box	Amounts in DKK	Field no.
Income from capital	Net amount of rental income from renting out of the non-Danish property, and interest income and expenses related to the non-Danish property. Losses must be entered with a minus sign	425		
	Non-Danish tax paid on rental income eligible for tax relief	495		

Assets related to non-Danish owner-occupied home		Box	Amounts in DKK	Field no.
Asset information	Capital asset value of real property abroad (amount)	491		672
	Deposits in non-Danish banks etc. (deposits related to the running of the property)	492		673
	Debt to non-Danish mortgage credit institutions etc., where the property is security for the loan	493		674

Phone number

E-mail address

Date Signature

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You are responsible for ensuring that the tax return is accurate and complete.