SKATTE STYRELSEN

Name

Telephone

Determination under section 23

Tax on returns from pension assets

To be sent to:

Skattestyrelsen
Nykøbingvej 76
Bygning 45
4990 Sakskøbing
Denmark

Income year

CVR/SE no.

Interest is calculated under section 27(5) of PAL

Correction to determination under sections 23(1) and 23(a) of the Danish Pension Investment Return Tax Act (Pensionsbeskatningsloven (PAL)) for schemes or tax liability terminated in the income year which are covered by section 4a of PAL

		Field		Previously declared Whole kroner	Change Whole kroner	New determination Whole kroner
Determination of annual tax base at custody account level, see section 4a of PAL	Tax base determined under section 4a of PAL	111				
	Reduction under section 10(2) and (5) of PAL	112	-			
	Tax base	113				
Determination of the tax liability for the year at custody account level	Tax for the year before offsetting negative tax	851				
	Negative tax offset under sections 17 and 25(1) of PAL	852	-			
	Tax for the year after offsetting negative tax	890				
	Paid currently during the income year, see sections 23(1) and 23a(1) of PAL	891	-			
	Difference	892				
	Interest calculated under sections 23 and 23a of PAL	897				
	Payable/disbursable	898				
Negative tax at the time of termination	Negative tax at the time of termination offsett against the PBL tax, see section 11(2) of Executive Order no. 1138 of 22 October 2014	503				
	Negative tax at the time of termination disbursed under section 25(1) of PAL	504				
Correction fields	Tax paid previously	701				
	Difference	711				
	Interest under section 27(5) of PAL	721				
	Payable/disbursable	731				

Reg. no. and account no. for use in connection with possible refunds

Contact

Telephone

Dato

On behalf of the Board of Executives (name and position)

2018.07