August 2024

SKATTE
STYRELSEN

How to get your energy taxes refunded

For diplomats, technical staff, embassy or international organisation

As an embassy, diplomat or international organisation, you can apply for a refund of the energy taxes you have paid. You do so via the application blanket 23.006

you can also find the application form by going to skat.dk and searching for 23.006.

There are two ways you can apply:

1

Apply for on-account bills

Every time you receive a bill for an on-account amount, that is your expected consumption amount, you can apply for an energy tax refund. When you get the bill stating your actual consumption for the entire billing period, you should calculate the difference between the bills for your expected consumption and the bill for your actual consumption. Please submit the difference to us as a new application.

2

Apply for actual bills

When you get a bill stating your actual consumption for the entire billing period, you can apply for an energy tax refund.

We recommend that you apply on the basis of your actual bills, if possible, as this is easier and reduces errors.

= DKK 2,800

= DKK 4,000

Figure 1: The illustration shows what an actual bill and on-account bills could look like. In the illustration, the difference in amount between the actual bill and the on-account bill is DKK 1,200.

FAQ

Who can apply for an energy tax refund?
You can apply for an energy tax refund if you have the status of diplomat, technical staff, embassy or international organisation.

Which energy taxes can be refunded to me?
You can apply for a refund of the following energy taxes:

- Electricity tax
- Water tax
- Natural gas and coal gas, CO_2 and NO_X tax)
- District heating (energy, waste heat, CO_2, SO_2 and NO_X tax)
- Oil tax (heating oil, CO_2 and NO_X tax)

Please note that you can only have energy taxes refunded for energy that you use and have paid for. Only the tax is refunded – not VAT or the consumption charge. In the application, you should therefore only write the energy tax amount.

How do I deduct VAT from the energy tax?
On your bill, you can see whether the energy tax is including or excluding VAT. If it excludes VAT, the VAT will be stated as a separate amount at the end of the bill (VAT 25%). In this case, you can simply enter the energy tax amount in the application.

If, on the other hand, the energy tax includes VAT, the bill will typically state 'including VAT' or 'of which VAT' at the end of the bill. In this case, you should deduct the VAT before entering the amount in the application.

To deduct the VAT, calculate as follows:

[the energy tax amount including VAT] × 0.80
= the energy tax excluding VAT.

What happens next after my application is approved?
Nothing more will happen if we approve your application. You will usually receive the money within 30 days. If we cannot approve your application, the following will happen:

- **We reduce the refund amount in your application**
  We will inform you of which amounts we can approve, and which amounts we have reduced, and why we have reduced the amount. If you disagree with the reduction, you will have 15 days to submit your comments. We will then take the final decision. You can always appeal against our decision to the Danish Tax Appeals Agency *(Skatteankestyrelsen)*.

- **We increase the refund amount in your application**
  We will inform you of which amounts we can approve, and which amounts we have increased, and why we have increased the amount.

When can I expect you to pay out the money for the energy tax?
We have up to 30 days to process your application. If we miss the deadline, we will pay interest on the authorised amount.

To reduce the processing time, we recommend that you:

- enter all the energy tax amounts in a spreadsheet, if you have multiple bills;
- combine and send all the energy tax bills to us as one application.

What happens if I leave Denmark before I have received a refund for the energy taxes?
When you leave Denmark, we recommend that you leave your Danish bank account open until you have received the final refund payment, including any interest.

Figure 2: The illustration shows a bill including VAT and a bill excluding VAT.

How do I avoid making errors?

When processing applications, we see three typical errors that you can avoid.

1. On some bills, the energy tax amount stated includes VAT. In the application, the applicant writes the energy tax amount including VAT. But only the energy tax amount may be entered in the application. Neither the consumption amount nor the VAT may be included.

2. Applicants who submit applications on the basis of on-account bills also submit an application for their actual bill, with calculation of the actual consumption for the entire consumption period. What you should do instead, when you get a bill on which your actual consumption for the entire consumption period is calculated, is to calculate the difference between the bills for your expected consumption and the bill for your actual consumption. Please submit the difference amount to us via a new application.

3. The applicant forgets to include amounts in the application for energy taxes for which they are also entitled to a refund. There may be several energy tax amounts on one bill, where in the application they write the amount for one energy tax category but forget to write the amount for another (especially the waste heat tax).

How do I find the oil tax on my bill?

Some suppliers state the oil tax as *Statsafgift* (State tax) on the bill.

How do I calculate the water tax if it is stated in m³ on the bill?

If you reside in rented premises, you may get a bill from your landlord/property manager on which the water tax amount is not stated. Instead, the water consumption is calculated in m³. To find the water tax, you should multiply the consumption in m³ by the applicable rate for the consumption period. Call us on (+45) 72 22 18 18 to find out the rate.

How do I state the district heating tax in the application?

If you reside in rented premises, you may get a bill from your landlord/property manager on which the heat consumption amount is stated, but not the energy tax. In this case, contact your landlord/property manager to get a bill showing the energy tax amount as a proportion of the heat consumption.

When your landlord/property manager sends you the new bill, it is possible that the energy tax is not specified as either electricity, gas, oil or coal, but rather as *Energiafgift* (Energy tax). In this case, you should take the amount from *Energy tax* and enter it in the 'Kulafgift' (Coal tax) box in the application. The same applies if the bill says *affaldsvarmeafgift* (Waste heat tax). Add the amount from *Waste heat tax* to the amount from *Energy tax* and enter the result in the 'Coal tax' box.

Enter the amount from *SO_2-afgiften* (SO_2 tax) in the 'Svovl' (Sulphur) box in the application.

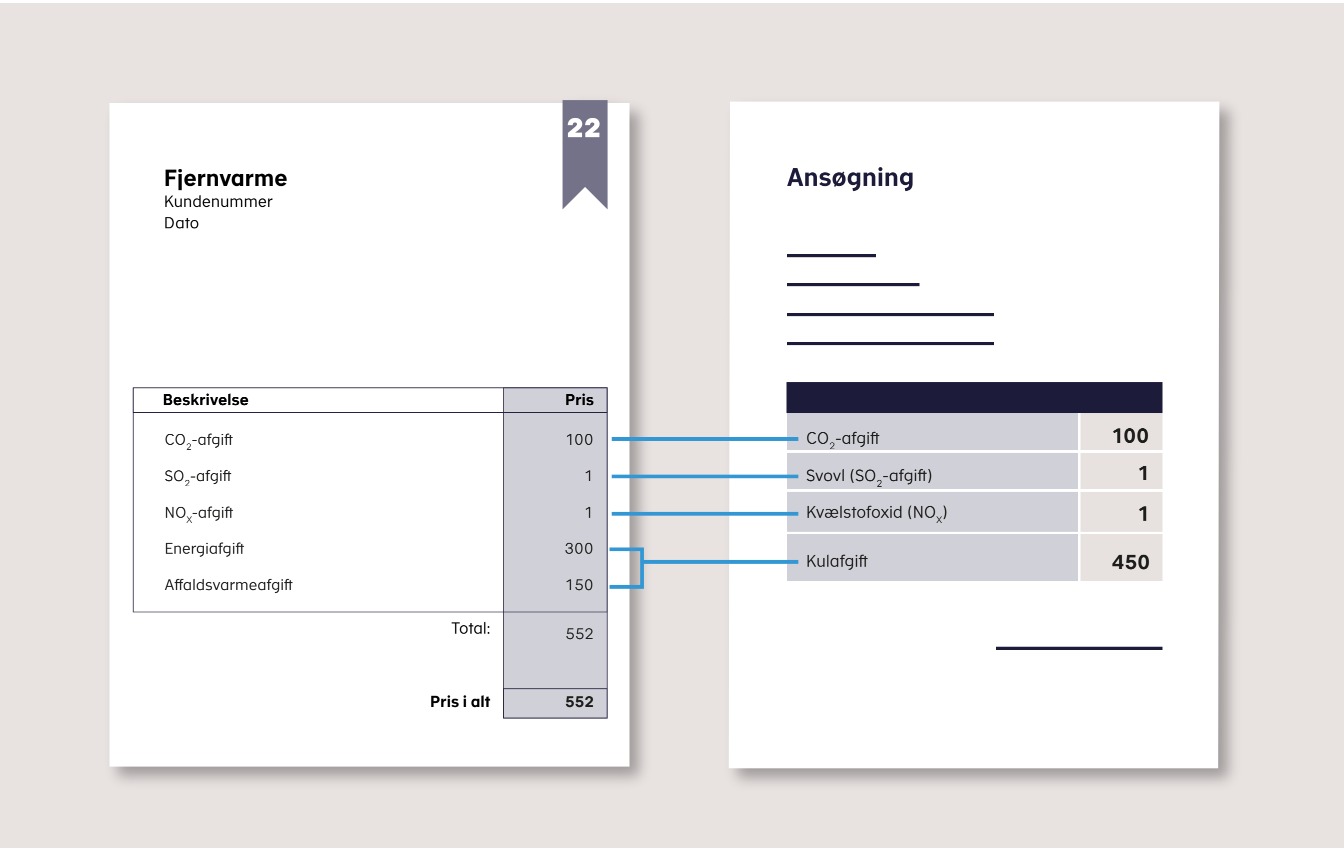


Figure 3: The illustration shows which tax amounts you need to enter in the different boxes of the application.

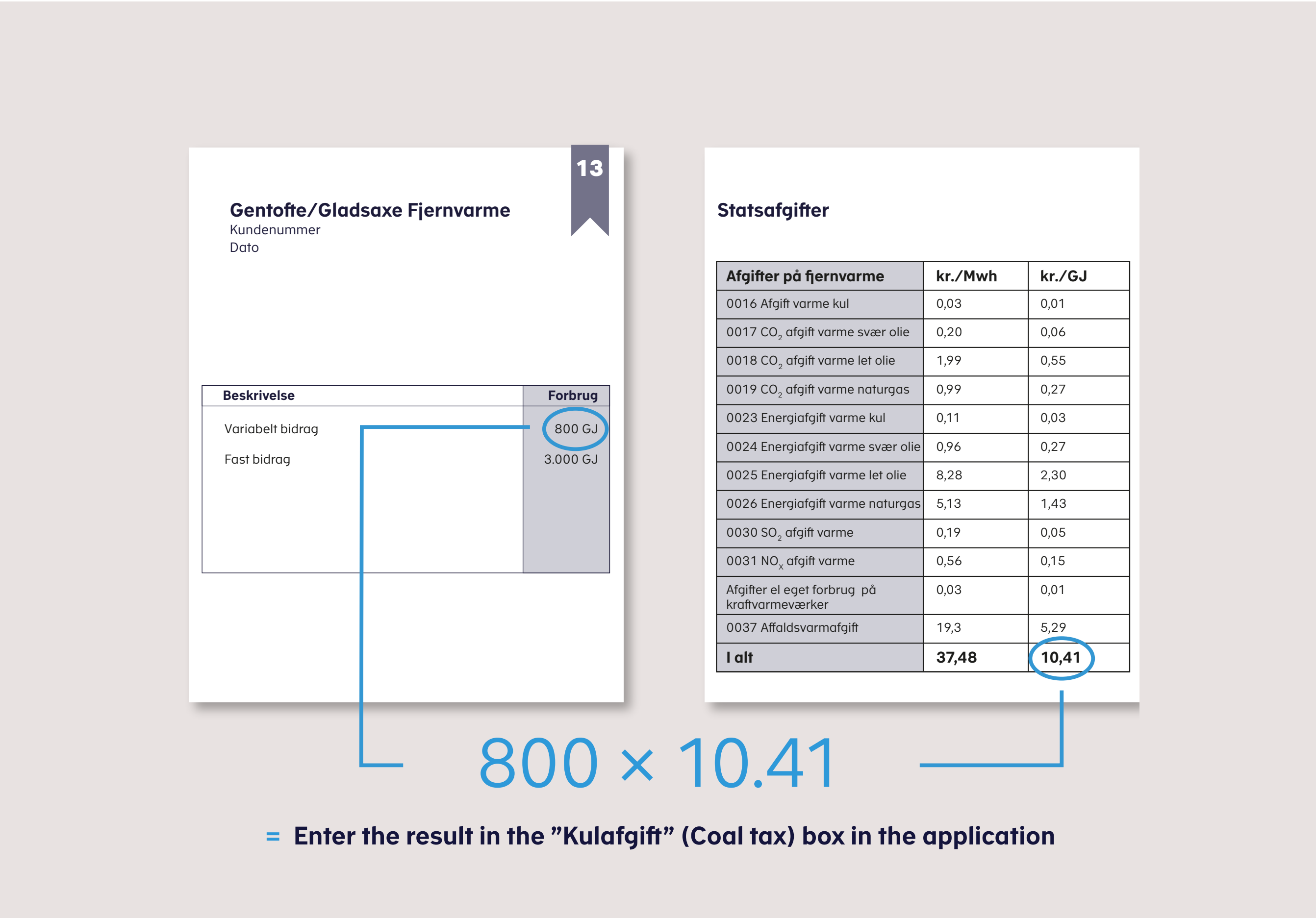
If you get district heating from Gentofte Gladsaxe Fjernvarme

If you get district heating from Gentofte Gladsaxe Fjernvarme, you can apply for a refund the year after the consumption period. This means that if, for example, you have used district heating in 2023, you can only apply for an energy tax refund in June 2024. This is the month by which Gentofte Gladsaxe Fjernvarme publishes the final energy tax rates (state taxes) on their website.

If you are in doubt about where to find the energy tax rate, please contact Gentofte Gladsaxe Fjernvarme.

When you get the bill from Gentofte Gladsaxe Fjernvarme, please note that energy taxes are only included in the variable consumption. This means that only the amount stated under *Variabelt bidrag* (Variable contribution) on the bill is to be multiplied by the total state tax rate that Gentofte Gladsaxe Fjernvarme publishes on their website.

The result of multiplying *Variable contribution* by the total state tax rate should be entered in the 'Coal tax' box in the application.



Afgifter på fjernvarme	kr./Mwh	kr./GJ
0016 Afgift varme kul	0,03	0,01
0017 CO_2 afgift varme svær olie	0,20	0,06
0018 CO_2 afgift varme let olie	1,99	0,55
0019 CO_2 afgift varme naturgas	0,99	0,27
0023 Energiafgift varme kul	0,11	0,03
0024 Energiafgift varme svær olie	0,96	0,27
0025 Energiafgift varme let olie	8,28	2,30
0026 Energiafgift varme naturgas	5,13	1,43
0030 SO_2 afgift varme	0,19	0,05
0031 NO_x afgift varme	0,56	0,15
Afgifter el eget forbrug på kraftvarmeværker	0,03	0,01
0037 Affaldsvarmafgift	19,3	5,29
I alt	**37,48**	**10,41**

Figure 4: In the illustration example, the result is DKK 8,328, which should be entered in the "Kulafgift" (Coal tax) box in the application. On the other hand, if you get a bill where *Variable contribution* is calculated in MWh, you should instead multiply the *Variable contribution* amount by the *rate for MWh*.