

Information sheet 2025

Overview of changes to the information form.

The changes are expected to be implemented in early November 2025.

Note that changes may occur.

Unofficial translation

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1. New and changed functionality

1.1 Filling out contact information is made optional on the home page

From now on, it will no longer be mandatory to fill in contact information at the beginning of the information form (tab 1, "Contact information").

1.2 Pop-up regarding accounting information

If the company answers "No" in box 089 on tab 2, "Accounting information", on the information form, but an amount greater than 100 million is also stated in box 111, a pop-up will appear with the following text:

The answer is No in box 089, but an amount greater than 100 million is also stated in box 111. If the net turnover at the joint taxation level is more than 100 million kroner per year, box 089 must be populated with a Yes, and a tax-related annual account must be attached as an appendix to the information form.

1.3 Adding text about non-starred boxes

The following text is inserted for non-starred boxes on tab 3, "Reported", on the information form:

The non-starred boxes must only be completed if the company has income/expenses, activities, etc. that are covered by the boxes in question.

2. New boxes

2.1 Adjustment for use of tax losses carry forward

A new box 100 is added in the section "Other information".

Box no	Type	Boxtext	Rule validation	Guidance text
100	Yes/No box	Does the company wish to turn off automatic validations on tax losses carry forward? (Note that the company must meet objective requirements in order to chose Yes. Refer to the instruction.)	<ul style="list-style-type: none">- The box is only visible if the answer is Yes in one or more of boxes 161L, 161m or 161h.- The box is mandatory.- By answering Yes in box 100, attaching a joint tax statement where the company documents the tax loss distribution is mandatory.	<p>You can answer Yes in this box if the company meets the conditions to be covered by special circumstances, including:</p> <ul style="list-style-type: none">- limitation on tax losses carry forward (from positive to negative joint taxation income)- foreign branches where losses cannot be utilised by other companies in the joint taxation group.- disregarding losses pursuant to section 31(9) of the Danish Corporate Tax Act. <p>By answering Yes in this box, the system will remove the validations on the tax losses carry forward distribution page, making it possible</p>

				to record information correctly based on the taxpayer's circumstances. When answering Yes in this box, attaching a joint taxation statement that documents the tax loss distribution is mandatory.
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2.2 Special income conditions

A new Box 110c is added in the section "Special income conditions" The box is added to the information form as a result of the introduction of a new investment window for the acquisition of operating assets with increased depreciation, which was implemented by Act No. 752 of 20 June 2025. Populating the box is optional.

Box no	Type	Box text	Guidance text
110c	Amount	State the year's addition to the separate balance covered by Section 5 E of the Depreciation Act.	The box must be populated with the actual acquisition cost in the year. The operating assets must have been acquired in the period from 1 January 2025 to 31 December 2026.

3. Reduction in number of boxes

3.1 Application for Tax Credit

Box 603 is removed in the section "Application for Tax Credit" Going forward, the information about the mobile number for unlocking secure email must be entered in box 602. In this connection, the box text will be changed to box 602 (refer to the section on changing box texts).

Box no	Type	Box text
603	Telephone	Mobile

3.2 Interest deduction reduction

Boxes 196, 197 and 198 are removed from the information form in the section "Interest deduction reduction". Boxes 196 and 197 were mandatory, but were displayed when the answer was Yes in Box 195 only. Box 198 was optional to complete.

Box no	Type	Box text
196	Amount	The company's net financing costs, cf. section 11 B(4) of the Corporation Tax Act
197	Amount	Tax value of the company's assets, cf. Section 11 B(5) of the Corporation Tax Act
198	Amount	EBITDA balance to be carried forward

3.3 Special income conditions regarding tonnage taxed companies

13 boxes are removed in the section "Special income conditions": 317, 318, 350, 351, 352, 392, 393, 393a, 394, 394a, 395, 396 and 398.

Previously, there was a validation rule that was tied to boxes 350, 351 and 352. As a result of the boxes being removed from the information form, the validation rule is moved to box 397. When box 397 is populated with a Yes, the company must attach an auditor's statement.

Box no	Type	Box text
317	Amount	Distribution of the year's profit/loss from jointly taxed companies (stated in DKK)
318	Amount	Used losses from previous income years/partial periods, i.e. own losses and/or losses from jointly taxed companies (stated in DKK)
350	Yes/No	Is the company part of a group where different selections have been made on the application of the tonnage tax scheme, cf. Section 3 of the Tonnage Tax Act?
351	Yes/No	Has the company leased out ships on time charter terms and attributed the income from the lease to the tonnage tax scheme, cf. section 6(2), 1st sentence, of the Tonnage Tax Act?
352	Yes/No	Has the company chartered out ships on bareboat terms and attributed the income from the chartering out to the tonnage tax scheme, cf. section 6(2), 2nd sentence, of the Tonnage Tax Act?
392	Yes/No	Does the gross tonnage from chartering ships on bareboat terms constitute more than 50 percent of the total gross tonnage from shipping activities, cf. section 6(3) of the Tonnage Tax Act? The calculation does not include rental or sub-lease without crew taking place between affiliated companies domiciled in an EU or EEA member state.
393	Yes/No	Has the shipping company, on average over the period reported, maintained or increased the flag share of the EU/EEA registered gross tonnage in relation to the flag share registered on the base day, cf. section 6 a of the Tonnage Tax Act? For shipping companies that must make the same selection with regard to the application of the tonnage tax scheme, cf. section 3(1) of the Tonnage Tax Act, the provisions of section 6a of the Tonnage Tax Act apply to the group-affiliated shipping companies as a whole on a consolidated basis.
393a	Yes/No	Is the flag share of the owned EU/EEA registered gross tonnage on average over the income year below the 60% requirement?
394	Yes/No	Has the operating company, on average over the period reported, maintained or increased the flag share of the EU/EEA registered gross tonnage in relation to the flag share registered on the base day, cf. section 21 a(2) of the Tonnage Tax Act? For operating companies that must make the same selection with regard to the application of the tonnage tax scheme, cf. section 3(1) of the Tonnage Tax Act, the provisions of section 21 a(2) of the Tonnage Tax Act apply to the affiliated operating companies as a whole on a consolidated basis.
394a	Yes/No	Is the flag share of the operated EU/EEA registered gross tonnage on average over the income year below the 60% requirement?
395	Yes/No	Does the gross tonnage that the shipping company has had available from leased ships on average over the income year constitute more than four times the gross tonnage owned by the shipping company itself, cf. Section 7(1) of the Tonnage Tax Act? For group-affiliated shipping companies that must make the same selection with regard to the tonnage tax scheme, cf. section 3(1) of the Tonnage Tax Act, the ratio between own and chartered tonnage must be calculated for the shipping companies as a whole.
396	Yes/No	Does the turnover from the affiliated company constitute 50 percent or more of the total turnover from shipping activities, cf. section 10(3) of the Tonnage Tax Act?
398	Yes/No	Does the company have a negative transitional balance on ships and/or operating assets, cf. section 16(3 and 4) of the Tonnage Tax Act?

4. Changes to box and guide texts

4.1 Changes to box texts

Box no	Section	Previous Box text	New Box text
602	Application for tax credit	Telephone	Mobile (which can receive SMS to unlock secure email)
091	Dividend and Relief	Acquired Danish (gross) dividends without withholding of dividend tax in the income year	Received Danish dividends (gross) without withholding of dividend tax in the income year
094	Dividend and Relief	Acquired foreign (gross) dividends in the income year	Foreign dividends received (gross) in the income year
191	Dividend and Relief	Acquired Danish (gross) dividend with withholding of 27% dividend tax	Received Danish dividends (gross) with 27% dividend tax withheld
192	Dividend and Relief	Acquired Danish (gross) dividends with withholding of 22% dividend tax in the income year	Received Danish dividends (gross) with 22% dividend tax withheld in the income year
193	Dividend and Relief	Acquired Danish (gross) dividends with withholding of 15.4% dividend tax in the income year	Received Danish dividends (gross) withholding of 15.4% dividend tax in the income year
4110g	Special income considerations	Registered gross tonnage of the entire ship within the EU/EEA	Registered gross tonnage of the entire ship outside the EU/EEA

4.2 Changes to guidance texts

Box no	Section	Previous guidance text	New guide text
019	Income information	<p>The deduction amount pursuant to Section 33 of the Danish Taxation Act or pursuant to the Double Taxation Agreement is entered as an unsigned amount that is deducted from the calculated income tax.</p> <p>The maximum deduction can be the Danish tax. The taxable income is rounded down to a full DKK 100 before calculating Danish tax. Documentation must be available for the foreign tax paid.</p>	<p>Deduction for double taxation of the same income in Denmark and abroad according to Section 33 of the Danish Taxation Act and/or according to the double taxation treaties. The amount is entered without a sign. The amount is credited to the Danish income tax.</p> <p>The deduction can be a maximum of the Danish tax. The taxable income is rounded down to a full DKK 100 before calculating Danish tax.</p> <p>The deduction must be calculated for each country and income source as the lowest of the following 3 amounts: 1) Foreign withholding tax paid, 2) Foreign withholding tax, cf. the double taxation agreement or 3)</p> <p>The part of the Danish tax that falls on the foreign net income according to section 33 F of the Danish Taxation Act. Documentation must be available for the calculation and the foreign withholding taxes paid.</p>
161h	Regulation of utilisation of tax losses	To be checked by companies etc. that taxable in accordance with section 2(1) of the Danish	The box is to be checked by companies, etc., that are taxable in accordance with section 2(1) of the Danish Corporation Tax Act. The administration company must be

		<p>Corporation Tax Act as well as by the administration company. The administration company must be aware of special regulations for utilisation of tax losses carry forward that apply to this type of companies.</p> <p>The administration company must report the subsidiary/branch's actual loss for the year with 0 in box 076 and contact the Danish Tax Agency for registration of the subsidiary/branch's actual tax loss registered in the tax loss register with correct right of use, ensuring that the tax loss can be utilised by the subsidiary/branch only.</p> <p>The administration company cannot register income and tax losses for the subsidiary/branch digitally when international joint taxation has not been opted for.</p>	<p>aware of special regulations for utilisation of tax losses carry forward that apply to this type of companies.</p> <p>The administration company must report the subsidiary's/branch's actual loss for the year with 0 in box 076. In order to obtain the correct amount in the tax loss register, the administration company must answer Yes in box 100, "Does the company wish to disable automatic validations regarding tax losses carry forwards?". This will allow the administration company to report the correct tax loss carry forward in the tax loss register for the subsidiary/branch for utilisation in a later income year.</p> <p>Subsequent to the information deadline, the administration company must contact the Danish Tax Agency for registration of the subsidiary/branch's tax loss correct right of use, ensuring that the tax loss can be utilised by the subsidiary/branch only.</p>
161L	Regulation of utilisation of tax losses	<p>This box is checked if tax losses are disregarded in accordance with regulations in section 31(9) of the Danish Corporate Tax Act. In the jointly taxed group for which the company is the administration company.</p> <p>The administration company must report the subsidiary's/branch's actual tax loss for the year as 0 in box 076 and contact the Danish Tax Agency for registration of the subsidiary's/branch's tax loss in the tax loss register.</p> <p>The administration company cannot register income and tax losses for the subsidiary/branch digitally. The Danish Tax Agency is working on making this possible in the future.</p>	<p>The box is checked if there is an exception to the tax loss according to the rules in section 31(9) of the Danish Corporation Tax Act in the jointly taxed group for which the company is the administration company. The administration company, etc. must take the rules into account when reporting income and updating the tax loss register.</p> <p>When carrying forward losses and updating the tax loss register, the administration company must be aware of the special rules for loss application that apply to this type of company. If the year's losses in jointly taxed companies are disregarded, then the taxable income of these companies must be increased by the disregarded amount in box 076. To obtain the correct amount in the loss register, the administration company must answer Yes in box 100, "Does the company wish to disable automatic validations on tax loss carry forwards?". The administration company will then be able to report the correct loss in the loss register for the disregarded amount for the companies included. These losses can be carried forward to later income years.</p>
161M	Regulation of utilisation of tax losses	<p>The box is checked if the taxpayer has declared a tax loss limitation, cf. section 12(2) of the Danish Corporation Tax Act.</p>	<p>The box is checked if the taxpayer has reported a tax loss limitation, cf. section 12(2) of the Danish Corporation Tax Act.</p>

			<p>Regulations are described in the Legal Guidance section - CD 2.4.5.3 General limitation of companies' tax losses SEL section 12(2).</p> <p>In the event that the joint taxation income is positive before utilisation of tax losses, but negative after, the administration company must answer Yes in box 100, "Does the company want to turn off automatic validations on tax losses carry forwards?".</p> <p>The administration company must increase the income of the affected companies in box 076 by the negative income not to be included in the joint taxation income for the year. The administration company must disclose the negative income that is not to be included in the joint taxation income for the year in the "tax loss end of year" tab.</p>
397	Special income sources considerations	This condition applies to all companies under the tonnage tax scheme and was imposed by the Commission in decision of 12 October 2018 C(2018) in case SA.45300 (2016/N). For shipping companies, reference is made to Section 22(1), 4th sentence of the Tonnage Tax Act and for operator companies, reference is made to Section 22(4), 4th sentence of the Tonnage Tax Act.	The company must meet all conditions for applying the tonnage tax scheme, and enclose an auditor's statements, in accordance with section 22 of the Tonnage Tax Act.
411Of	Special income sources considerations	[The box is currently empty, which results in an error display]	Average calculation within the EU/EEA
400Rf	Special income sources considerations	[The box is currently empty, which results in an error display]	Average calculation within the EU/EEA

4.3 Changes to box and guidance texts

Box no	Section	Former box text	New box text	Previous guidance text	New guide text
195	Limitation on interest deduction	Is the company's net financing expenses subject to limitations on deductibility in accordance	Is the company's deductibility of net financing costs/exceeding borrowing costs limited in accordance	The box is mandatory and must be populated with a Yes or a No. The administration company must calculate the total deduction limitation for the joint taxation. If the company's/joint	The box is mandatory and must be populated with a Yes or a No. The administration company must calculate the deduction reduction according to SEL Section 11 B and Section 11 C

		<p>with Section 11 B or C of the corporate tax Law Act?</p>	<p>with the company Tax Act section 11 B and/or section 11 C?</p>	<p>taxation group's net financing expenses does not exceed DKK 21,300,000, no deduction limitation will apply pursuant to Section 11 B of the Corporation Tax Act. Note that the amount of DKK 21,300,000 must be adjusted if joint taxation is established/terminated or tax liability arises/terminated during the income year, or if the matter concerns tonnage-taxed companies/joint taxation groups.</p> <p>If the company's/joint taxation group's net financing costs does not exceed DKK 22,313,400, there is no deduction limitation according to Section 11 C of the Corporation Tax Act. Note that the amount of DKK 22,313,400 must be adjusted if joint taxation is established/terminated or tax liability is incurred/terminated during the income year, if the income year is restructured or if there are tonnage taxed companies/joint taxation groups.</p> <p>Yes must be chosen if the company's net financing expenses are to be limited. For administration companies, Yes must be chosen if the overall statement shows that the deductible net financing expenses of one or more of the jointly taxed companies are to be limited.</p>	<p>together for the joint taxation.</p> <p><u>SEL § 11 B (Interest ceiling rule):</u> If the total net financing costs does not exceed DKK 21,300,000, there is no deduction limitation applies. Note that the amount of DKK 21,300,000 is reduced in certain situations, e.g. in connection with the establishment/termination of joint taxation, the commencement/termination of tax liability during the income year, or in the case of tonnage taxation.</p> <p><u>SEL § 11 C (EBITDA rule):</u> If the total excess borrowing costs does not exceed DKK 22,313,400, there will be no deduction limitation pursuant to Section 11 C of the Corporation Tax Act. Note that the amount of DKK 22,313,400 corresponding to SEL § 11 B may be reduced. Yes must be chosen if the company's net financing expenses are to be limited. For administration companies, Yes must be chosen if the overall statement shows that the deductible net financing expenses of one or more of the jointly taxed companies are to be limited.</p>
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090a	Special Income considerations	Total amount of of the deductible tax loss	Total amount of deductible tax loss. Refer to box info on attachment of documentation.	The box is mandatory and must be populated with an amount if the answer is yes to the previous box 090. The total amount deducted regarding final losses in foreign subsidiaries/permanent establishments/real estate is stated here, according to SEL Section 31 E.	The box is mandatory and must be populated with an amount if the answer to the previous box 090 is yes. The total amount deducted regarding final losses in a foreign subsidiary/permanent establishment/real estate is stated here, pursuant to SEL Section 31 E. In this respect, it is a requirement that documentation for deductions for the final losses is also submitted/attached in connection with the submission of the information form for the income year in which the loss is deducted, Refer to Executive Order No. 1115 of 02/06/2021 on the submission of information pursuant to Section 31 E,(4) of the Corporation Tax Act.
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5. Changes regarding controlled transactions (reduction and optimization of boxes)

Due to the scope of changes regarding controlled transactions, these changes have been compiled in this special separate sections. The following changes are made, which are explained below:

- Four new boxes are added to implement the relaxation of transfer pricing documentation rules
- Pop-up regarding controlled transactions
- The section is optimized, including by removing 95 boxes and replacing them with 48 new boxes

5.1. Addition of four new boxes

Four new boxes are added to the “Controlled transactions” section. The boxes are added after boxes 503, 503a and 503b, and before box 509. The addition is made to implement the relaxation of the rules on transfer pricing documentation, which will apply from and including the income year 2025. The new legislation has, among other things, significance for companies with small, cross-border controlled transactions. Companies will also no longer have to report transfer pricing documentation for dividends and other unilateral corporate law transactions.

With the addition of the four new 67x boxes, the validation for transfer pricing documentation requirements and the associated pop-up will also be updated to include the 67x boxes in these calculations.

Box no	Type	Rule validation-ring	Box text	Guidance text
67a	Yes/No box	Conditional on Yes in box 67	Is the taxpayer's transactions with	Answer 'yes' if the taxpayer's controlled transactions

			foreign parties electricity Danish parties are taxed according to different sets of rules, all together under 5 million DKK?	with foreign parties or Danish parties taxed under different sets of rules total less than DKK 5 million in the income year. The calculation shall only include controlled transactions covered by the documentation requirement pursuant to subsection 1, including debts and receivables. Refer to the definition of controlled transactions in the instructions for box 67.
67b	Yes/No box	Conditional on Yes in box 67	Is the taxpayer's debts to and receivables from foreign countries parties or Danish parties Answer 'yes' if the taxpayer's total debts to and receivables from foreign parties or Danish parties taxed according to different sets of rules are less than DKK 50 million.	Answer 'yes' if the taxpayer's total debts to and receivables from foreign parties or Danish parties taxed according to different sets of rules are less than DKK 50 million. The amount must be calculated as a gross amount, so that debts and receivables are not offset. Receivables also include cash pools, interest-free trade receivables and other amounts receivable. Debt also includes loans in cash pools, interest-free trade accounts receivable and other amounts owed.
67c	Yes/No box	Conditional on Yes in box 67	Are all of the taxpayer's Controlled transactions covered by the tax exemption Control Act Section 39(2-5)?	Answer 'yes' if all of the taxpayer's controlled transactions are either: - Dividends, grants and similar payments paid in cash - Certain investments through tax- transparent entities. - Controlled transactions that are insignificant in scope and frequency.

5.2. Pop-up regarding controlled transactions

A non-blocking pop-up is added to alert companies if they are required to report transfer pricing documentation. The pop-up message has the following text:

The company's combination of entries in boxes 503, (503a, 503b), 505a, 542, 542a implies that the company has indicated that it is subject to a transfer pricing documentation obligation. The deadline for reporting transfer pricing documentation is 60 days after the information deadline.

The pop-up message appears when a company fills in the boxes that entail an obligation to report transfer pricing documentation in the section "Controlled Transactions" and proceed to tab 4, "Taxable income", on the information form.

5.3. Optimization of the section, including 47 fewer boxes

In the "Controlled transactions" section, 95 boxes are removed and replaced with 48 new boxes. This implies that there will be 47 fewer boxes and the number of boxes will change from the previous 102 boxes to 55 boxes going forward. The new boxes on controlled transactions have been developed in dialogue with stakeholders.

A new section layout is implemented based on a number of conditional boxes, so that the taxpayer only needs to fill in boxes that are relevant. The declaration of controlled transactions is divided into three groups:

1. Danish transactions that are subject to transfer pricing documentation
2. Danish transactions that are not subject to transfer pricing documentation (only subject to disclosure requirements)
3. Transactions with foreign parties

The following boxes are retained with customized box texts, guidance texts and/or validations: Box 059, box 067, box 068, box 503 (incl. 503a and 503b), box 505a and box 509.

Changes are listed below.

5.3.1. Boxes under Controlled Transactions

Box no	Box type	Box text	Rule validation	Guidance text
059	Yes/no-box	Has the taxpayer belonged to the group covered by Section 37, No. 6 of the Tax Control Act on controlled transactions during all or part of the income year?		<p>The group of taxable legal entities covered by section 37, no. 6 of the Tax Control Act on controlled transactions are legal entities that</p> <ul style="list-style-type: none"> * exercises decisive influence over legal persons, * has a permanent establishment abroad, * is subject to the controlling influence of natural or legal persons, * is affiliated with a legal entity or * is a foreign legal person with a permanent establishment in Denmark, and/or * has a hydrocarbon-related business covered by section 21(1) or (4) of the Hydrocarbon Tax Act. <p>Note that this box must be populated a 'yes' if the taxpayer has been in one or more of these situations in the income year, regardless of whether the taxpayer has had controlled transactions or not.</p>

067	Yes/no-box	Has the taxpayer had controlled transactions (commercial or financial) covered by Section 37, No. 6 of the Tax Control Act during the income year?	Conditional on yes in box 59.	<p>All controlled transactions for the entire income year must be reported.</p> <p>Controlled transactions are understood to mean transactions between</p> <ul style="list-style-type: none"> a) a taxpayer and a natural or legal person who exercises a controlling influence over the taxpayer, b) a taxpayer and a legal person over whom the taxpayer exercises a controlling influence, c) a taxpayer and a legal person that is affiliated with the taxpayer, d) a taxpayer and his permanent establishment located abroad, e) a taxpayer who is a foreign legal person and its permanent establishment in Denmark or f) a taxpayer who is a foreign legal person and his hydrocarbon-related business covered by section 21(1) or (4) of the Hydrocarbon Tax Act. <p>Refer to Section 37, No. 6 of the Tax Control Act.</p> <p>Note that this box must be populated with a yes even if only controlled transactions with Danish parties.</p>
068	Yes/no-box	Has there been controlled debt of more than DKK 10 million, and is the total debt including controlled debt more than 4 times the equity in accordance with Section 11 of the Danish Corporate Tax Act?	When box 059 is populated with a yes, populating this box is mandatory.	<p>The answer must be yes if the controlled debt, calculated in accordance with section 11 of the Danish Corporation Tax Act (thin capitalization), at some point in the income year amounted to more than DKK 10 million, and the total debt including controlled debt at the same time amounted to more than 4 times the equity. If the group of owners controls several Danish subsidiaries within the group, including foreign subsidiaries that are subject to joint taxation, the rules must be applied collectively to all Danish subsidiaries within the group (consolidation). Refer to section 11(4) of the Danish Corporation Tax Act for more details.</p>
503	Yes/no-box	Has the taxpayer been part of a group with fewer than 250 employees, cf. the rules on limited	Conditional on yes in box 67.	<p>Answer 'yes' if the taxpayer is part of a group with fewer than 250 employees. The group connection must be populated at the balance sheet date, i.e. at the end of the financial year.</p>

		transfer pricing documentation obligation under Section 40(1) of the Tax Control Act?		<p>The statement includes full-time employees in all of the group's units (both Danish and foreign). The number of employees must be calculated as the average number of full-time employees during the year, cf. the group's official accounts for the income year. Refer to Section 40(2) of the Tax Audit Act and Section 4(2) of the Capital Gains Act as well as Legal Guidance, section CD11.13.1.4.</p> <p>The taxpayer is subject to the limited documentation obligation if the group to which the taxpayer belongs has fewer than 250 employees in total and either has a turnover of less than DKK 391 million or has a balance sheet total of less than DKK 195 million. The limited documentation requirement means that the taxpayer only has to submit transfer pricing documentation in certain cases.</p>
503a	Yes/no-box	Has the taxpayer been part of a group with a balance sheet total of less than DKK 195 million?	Conditional on yes in box 503.	Answer 'yes' if the taxpayer is part of a group with a total balance sheet total of less than DKK 195 million at the end of the income year, cf. the group's official accounts for the income year. Refer to Section 40(2) of the Tax Control Act and Section 4(2) of the Capital Gains Act as well as Legal Guidance, section CD11.13.1.4.
503b	Yes/no-Box	Has the taxpayer been part of a group with a turnover of less than DKK 391 million?	Conditional on yes in box 503.	Answer 'yes' if the taxpayer is part of a group with a total turnover of less than DKK 391 million at the end of the income year, cf. the group's official accounts for the income year. Refer to Section 40(2) of the Tax Control Act and Section 4(2) of the Capital Gains Act as well as Legal Guidance, section CD11.13.1.4.
509	Yes/no-box	Is the taxpayer a foreign entity in the Danish joint taxation?	<p>Conditional on yes in box 67.</p> <p>If the answer is yes in 509, box 541 does not open. Controlled transaction</p>	

			<p>ons for foreign entities within the Danish joint taxation will always be with foreign parties, as the Danish jointly taxed entities are considered foreign.</p> <p>Box 542 is mandatory.</p>	
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5.3.2. Controlled transactions with Danish parties

Box no	Box type	Box text	Rule validation	Guidance text
541	Yes/no-box	Has the taxpayer had controlled transactions with Danish parties?	<p>Conditional on yes in box 67.</p> <p>If box 67 is populated with a yes, boxes 541 and 542 cannot be populated with a no.</p>	<p>This box must be populated with a yes regardless of a controlled transactions value of set to 0.</p> <p>Danish parties can be individuals or legal persons, permanent establishments or entities covered by section 21(1) or (4) of the Hydrocarbon Tax Act. A legal person may also be a tax-transparent entity, e.g. a K/S or an I/S, cf. section 37 of the Tax Control Act, No. 3.</p> <p>Refer to the definition of controlled transactions in the instructions for box 67.</p>
505a	Yes/no-box	Are all of the taxpayer's controlled transactions with Danish parties exempt from the transfer pricing documentation obligation, as a result of all entities being taxed according to the same set of rules, cf. Section 39(1) of the Tax Control Act?	Conditional on yes in box 541.	<p>Controlled transactions between Danish taxable parties are generally not subject to documentation when the entities are taxed according to the same set of rules, e.g. if all Danish parties are subject to general corporate tax, or if all parties are subject to tonnage tax.</p> <p>If the taxpayer has had controlled transactions with Danish parties covered by section 39(1) (2-8) of the Tax Control Act during the income year, this box must be populated with a no. Note that if only one</p>

				controlled transaction is between Danish parties that are taxed according to different sets of rules, the answer must be 'no'.
546	Yes/no-box	Has the taxpayer had income from controlled transactions with Danish parties taxed according to different set of rules?	Conditional on no in box 505a. Must be populated with a yes in either box 546, 547, or 548.	The box must be populated with a yes if the taxpayer has had in the income year Controlled transactions with Danish parties taxed according to different sets of rules. This applies to both income statement and balance sheet transactions. This can be from ordinary and extraordinary operations or financial income. The answer must be yes regardless of whether the transaction is valued at 0. Refer to the definition of controlled transactions in the instructions for box 67. Refer to instructions on parties in Denmark in the instructions for box 541.
546a	Multiple options. Only one selection possible.	Enter the total amount of the company's income from controlled transactions with Danish parties taxed according to different set of rules. - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <)	Conditional on yes in box 546.	Select interval based on controlled transaction amount. If there are only transactions with no consideration, this is stated in the lowest interval.
546b	Multiple options	Specify types of controlled transactions with Danish parties taxed according to different set of rules: - Sale of goods and other current assets - Sale of services - Royalty or license income - Financial income - Sale of intangible assets - Sale of properties and other tangible fixed assets - Other income	Conditional on yes in box 546.	Sale of goods includes any transfer of current assets. Sales of services also include any allocation and cost allocation, regardless of denomination. Royalty or license income includes any payment received for other entities' use of intangible assets owned by the taxpayer. Financial income includes interest income, income from guarantees, income from financial

				contracts, capital gains and the like. Other income also includes rental and leasing income, insurance income, subsidies, debt forgiveness as well as dividends and wages.
547	Yes/no-box	Has the taxpayer had expenses for controlled transactions with Danish parties taxed according to different set of rules?	Conditional on no in box 505a.	The box must be populated with a yes if the taxpayer has had controlled transactions with Danish parties in the income year taxed according to different sets of rules. This applies to both income statement and balance sheet transactions. This can be from ordinary and extraordinary operations or financial expenses. The answer must be yes regardless of whether the transaction is valued at 0. Refer to the definition of controlled transactions in the instructions for box 67. Refer to instructions on parties in Denmark in the instructions for box 541.
547a	Multiple options. Only one selection possible.	State the total amount of the company's expenses from controlled transactions with Danish parties taxed under different sets of rules. - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <)	Conditional on yes in box 547.	Select interval based on controlled transaction amount. If only transactions with no consideration, this is stated in the lowest interval.
547b	Multiple options.	Specify types of controlled transactions with Danish parties taxed according to different sets of rules: - Purchase of goods and other current assets - Purchase of services - Royalty or licensing fees - Financial expenses - Purchase of intangible assets - Purchase of properties and other tangible fixed assets - Other expenses	Conditional on yes in box 547.	Purchase of goods includes any purchase of current assets. Purchasing services also includes allocation and cost allocation, regardless of denomination. Royalty or licensing fees include any payment for the use of intellectual property rights, regardless of denomination. Financial expenses include interest expenses, guarantee expenses, expenses and losses

				related to financial contracts, capital losses, etc. Other expenses include rental and leasing expenses, insurance expenses, and dividends and salaries.
548	Yes/no-box	Have there been receivables from or debts to Danish parties taxed according to different set of rules covered by the controlled transactions rules?	Conditional on no in box 505a.	The box must be populated with a yes if the taxpayer has had accrued receivables from or debts to Danish parties taxed according to different sets of rules in the income year.
548a	Multiple options. Only one selection possible.	Enter the total of receivables at the end of the income year. from Danish parties with different set of rules. - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <)	Conditional on yes in box 548.	Receivables also include cash pools, non-interest-bearing trade receivables and other receivables. amount of money. Select interval based on controlled transaction amount. If there are only transactions with no consideration, this is stated in the lowest interval.
548b	Multiple options. Only one selection possible.	Enter the total debt at the end of the income year to Danish parties with different set of rules. - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <)	Conditional on yes in box 548.	Debt also includes loans in cash pools, interest-free trade accounts receivable and other amounts owed. Select interval based on controlled transaction amount. If there are only transactions with no consideration, this is stated in the lowest interval.
549	Yes/no-box	Has the taxpayer had income from controlled transactions with Danish parties taxed according to same set of rules?	Conditional on yes in box 541.	The box must be populated with a yes if the taxpayer has had controlled transactions with Danish parties taxed according to the same set of rules in the income year. This applies to both income statement and balance sheet transactions. This can be from ordinary and extraordinary operations or financial income. The answer must be yes regardless of whether the transaction is valued at 0. Refer to the definition of controlled transactions in the instructions for box 67. Refer to the instructions on parties in Denmark in the instructions for box 541.

549a	Multiple options. Only one selection possible.	<p>Enter the total amount of the company's income from controlled transactions with Danish parties taxed according to same set of rules.</p> <ul style="list-style-type: none"> - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <) 	Conditional on yes in box 549.	<p>Select interval based on controlled transaction amount.</p> <p>If only transactions with no consideration, this is stated in the lowest interval.</p>
549b	Multiple options.	<p>Specify types of controlled transactions with Danish parties taxed according to same set of rules:</p> <ul style="list-style-type: none"> - Sale of goods and other current assets - Sale of services - Royalty or license income - Financial income - Sale of intangible assets - Sale of properties and other tangible fixed assets - Other income 	Conditional on yes in box 549.	<p>Sale of goods includes any transfer of current assets. Selling services also includes allocation and cost allocation, regardless of denomination. Royalty or license income includes any payment for the use of intellectual property rights, regardless of denomination. Financial income includes interest income, income from guarantees, income and gains relating to financial contracts, capital gains and the like.</p> <p>Other income includes rental and leasing income, insurance income, subsidies, debt forgiveness as well as dividends and salaries.</p>
550	Yes/no-box	Has the taxpayer had expenses for controlled transactions with Danish parties taxed according to same set of rules?	Conditional on yes in box 541.	<p>The box must be populated with a yes if the taxpayer has had controlled transactions with Danish parties taxed according to the same set of rules in the income year. This applies to both income statement and balance sheet transactions. This can be from ordinary and extraordinary operations or financial expenses. The answer must be yes regardless of whether the transaction is valued at 0. Refer to the definition of controlled transactions in the instructions for box 67.</p> <p>Refer to the guidance on parties in Denmark in the guidance for box 541.</p>

550a	Multiple options. Only one selection possible.	Enter the total amount of the company's expenses for controlled transactions with Danish parties taxed according to same set of rules. <ul style="list-style-type: none"> - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <) 	Conditional on yes in box 550.	Select interval based on controlled transaction amount. If there are only transactions with no consideration, this is stated in the lowest interval.
550b	Multiple options	Specify types of controlled transactions with Danish parties taxed according to same set of rules: <ul style="list-style-type: none"> - Purchase of goods and other current assets - Purchase of services - Royalty or licensing fees - Financial expenses - Purchase of intangible assets - Purchase of properties and other tangible fixed assets - Other expenses 	Conditional on yes in box 550.	Purchase of goods includes any purchase of current assets. Purchasing services includes allocation and cost sharing, regardless of denomination. Royalty or licensing fees include any payment for the use of intellectual property rights, regardless of denomination. Financial expenses include interest expenses, guarantee expenses, expenses and losses relating to financial contracts, capital losses and the like. Other expenses include rental and leasing expenses, insurance expenses, as well as dividends and salaries.
551	Yes/no-box	Have there been receivables from or debts to Danish parties taxed according to same set of rules covered by the controlled transactions rules?	Conditional on yes in box 541	The box must be populated with a yes if the taxpayer has had controlled receivables from or debts to Danish parties taxed according to the same set of rules in the income year.
551a	Multiple options. Only one selection possible.	Enter the sum of receivables at the end of the income year from Danish parties with same set of rules. <ul style="list-style-type: none"> - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <) 	Conditional on yes in box 551.	Receivables also include cash pools, non-interest-bearing trade receivables and other amounts receivable. Select interval based on controlled transaction amount. If only transactions with no remuneration it is stated in the lowest interval.
551b	Multiple options. Only one selection possible.	Enter the sum of debt at the end of the income year to Danish parties with same set of rules. <ul style="list-style-type: none"> - (<DKK 5 million) - (DKK 5 million – DKK 25 million) 	Conditional on yes in box 551. If the answer is	Debt also includes loans in cash pools, interest-free trade accounts receivable and other amounts owed. Select interval based on controlled transaction amount.

		<ul style="list-style-type: none"> - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <) 	yes to the box 505a must be answer yes to at least one of the following questions: terns 549, 550, or 551.	If only transactions with no consideration, this is stated in the lowest interval.
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5.3.3. Controlled transactions with foreign parties

Box no	Box type	Box text	Rule validation	
542	Yes/no-box	Has the taxpayer had controlled transactions with foreign parties?	Conditional on yes in box 67.	<p>This box must be populated with a yes regardless of whether the value of the controlled transactions is set to 0.</p> <p>Foreign parties include natural and legal persons and permanent establishments. A legal person can also be a tax-transparent entity, e.g. a K/S or an I/S, cf. Section 37, No. 3 of the Tax Control Act.</p> <p>Refer to the definition of controlled transactions in the instructions for box 67.</p>
559	Yes/no-box	Does the taxpayer have permanent establishments abroad?	Conditional on yes in box 542.	
559a	Multiple options	<p>Specify the areas where the permanent establishments abroad are located.</p> <ul style="list-style-type: none"> - Within the EU/EEA - Outside the EU/EEA with TP-relevant double taxation agreement - Outside the EU/EEA without a TP-relevant double taxation agreement 	Conditional on yes in box 559.	Select all areas where the taxpayer carries out activities through a permanent establishment.
542a	Yes/no-box	Has the taxpayer had controlled	Conditional on yes in box 542.	Refer to the Legal Guide, section SD11.13.1.4.

		transactions with foreign parties in states outside the EU/EEA with which Denmark does not have a TP-relevant double taxation agreement?		
542b	Yes/no-box	Has the taxpayer made payments to recipients who are tax residents in blacklisted countries, cf. Section 5H of the Danish Taxation Act?	Conditional on yes in box 542.	Fill in yes if payments have been made to recipients who are tax residents in blacklisted countries, cf. Section 5H of the Danish Taxation Act. Refer to Section 5 H of the Danish Tax Assessment Act in the Legal Guide, section CD2.4.8.

5.3.4. The taxpayer's income from controlled transactions with foreign parties

This entire section is conditional on YES in box 542.

Box no	Box type	Box text	Rule validation	Guidance text
552	Yes/no-box	Has the taxpayer had income from controlled transactions with foreign parties?	Conditional on yes in box 542.	This box must be populated with a yes regardless of whether the value of the controlled transactions is set to 0. Foreign parties include natural and legal persons and permanent establishments. A legal person can also be a tax-transparent entity, e.g. a K/S or an I/S. Refer to the definition of controlled transactions in the instructions for box 67.
552a	Multiple options. Only one selection possible.	Enter the total amount for sales of goods and other current assets to foreign parties. - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <)	Conditional on yes in box 552.	Sale of goods includes any transfer of current assets. Sale also includes the transfer of goods with no receipt of consideration. Select interval based on controlled transaction amount. If only transactions with no consideration, this is

				stated in the lowest interval.
552b	Multiple options. Only one selection possible.	Enter the total amount for sales of services to foreign parties. <ul style="list-style-type: none"> - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <) 	Conditional on yes in box 552.	Sales of services also include any allocation and cost allocation, regardless of denomination. Sales also include the provision of services with no consideration. Select interval based on controlled transaction amount. If only transactions with no remuneration it is stated in the lowest interval.
552c	Multiple options. Only one selection possible.	Enter the total amount of royalty or license income from foreign parties. <ul style="list-style-type: none"> - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <) 	Conditional on yes in box 552.	Royalty or license income includes any payment received for the use of the taxpayer's intellectual property rights by others. Select interval based on controlled transaction amount. If only transactions with no remuneration it is stated in the lowest interval.
552d	Multiple options. Only one selection possible.	Enter the total amount of financial income from foreign parties. <ul style="list-style-type: none"> - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <) 	Conditional on yes in box 552.	Financial income includes interest income, income from guarantees, income and gains relating to financial contracts, capital gains and the like. Select interval based on controlled transaction amount. If only transactions with no consideration, this is stated in the lowest interval.
552e	Multiple options. Only one selection possible.	Enter the total amount of other income from foreign parties. <ul style="list-style-type: none"> - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <) 	Conditional on yes in box 552.	Other income is all income in the income statement not mentioned above, stated as a total amount. Other income also includes rental and leasing income, insurance income, subsidies, debt forgiveness, dividends and wages. Select interval based on controlled transaction amount.

				If only transactions with no remuneration it is stated in the lowest interval.
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5.3.5. Taxpayer's expenses from controlled transactions with foreign parties

This entire section is conditional on YES in box 542.

Box no	Box type	Box text	Rule validation	Guidance text
553	Yes/no-box	Has the taxpayer had expenses for controlled transactions with foreign parties?	Conditional on yes in box 542.	This box must be populated with a yes regardless of whether the value of the controlled transactions is set to 0. Foreign parties include natural and legal persons and permanent establishments. A legal person can also be a tax transparent entity, e.g. a K/S or an I/S. Refer to the definition of controlled transactions in the instructions for box 67.
553a	Multiple options. Only one selection possible.	Enter the total amount for purchases of goods and other current assets from foreign parties. - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <)	Conditional on yes in box 553.	Purchase of goods includes any purchase of current assets. Purchase also includes the acquisition of goods without consideration. Select interval based on controlled transaction amount. If only transactions with no consideration, this is stated in the lowest interval.
553b	Multiple options. Only one selection possible.	Enter the total amount for the purchase of services from foreign parties. - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <)	Conditional on yes in box 553.	Purchase of services includes any allocation and cost allocation, regardless of denomination, including the provision of services without remuneration. Purchases include services received without consideration. Select interval based on controlled transaction amount. If only transactions with no consideration, this is

				stated in the lowest interval.
553c	Multiple options. Only one selection possible.	Enter the total amount of royalty or licensing fees to foreign parties. - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <)	Conditional on yes in box 553.	Royalty or licensing expenses include any payment for the use of someone else's intellectual property rights. Select interval based on controlled transaction amount. If only transactions with no consideration, this is stated in the lowest interval.
553d	Multiple options. Only one selection possible.	Enter the total amount of financial expenses to foreign parties. - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <)	Conditional on yes in box 553.	Financial expenses include interest expenses, expenses from guarantees, expenses and losses relating to financial contracts, capital losses and the like. Select interval based on controlled transaction amount. If only transactions with no consideration, this is stated in the lowest interval.
553e	Multiple options. Only one selection possible.	Enter the total amount for other expenses to foreign parties. - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <)	Conditional on yes in box 553.	Other expenses are all expenses in the income statement that are not mentioned above, stated as a total amount. Other expenses also include rent and leasing expenses, insurance expenses, subsidies, debt forgiveness and salaries. Select interval based on controlled transaction amount. If only transactions with no consideration, this is stated in the lowest interval.

5.3.6. Other controlled transactions with foreign parties

This entire section is conditional on YES in box 542.

Box no	Box type	Box text	Rule validation	Guidance text
554	Yes/no-box	Have there been controlled	Conditional on yes in box 542.	Purchase/sale also includes transfer without

		transactions of purchase or sale of intangible assets with foreign parties?		consideration. Foreign parties include natural and legal persons and permanent establishments. A legal person can also be a tax-transparent entity, e.g. a K/S or an I/S. Refer to the definition of controlled transactions in the instructions for box 67.
554a	Multiple options. Only one selection possible.	Enter the total amount for sales of intangible assets to foreign parties. The interval within which the controlled transactions fall is selected. - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <)	Conditional on yes in box 554.	Sale also includes assignment without consideration. Select interval based on controlled transaction amount. If only transactions with no remuneration it is stated in the lowest.
554b	Multiple options. Only one selection possible.	Enter the total amount for the purchase of intangible assets from foreign parties. - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <)	Conditional on yes in box 554.	Purchase also includes receipt without consideration. Select interval based on controlled transaction amount. If only transactions with no remuneration it is stated in the lowest.
555	Yes/no-box	Have there been controlled transactions of purchase or sale of properties and other tangible fixed assets with foreign parties?	Conditional on yes in box 542.	Purchase/sale also includes transfer without consideration. Foreign parties include natural and legal persons and permanent establishments. A legal person can also be a tax transparent entity, e.g. a K/S or an I/S. Refer to the definition of controlled transactions in the instructions for box 67.
555a	Multiple options. Only one selection possible.	Enter the total amount for sales of properties and other tangible fixed assets to foreign parties. - (<DKK 5 million)	Conditional on yes in box 555.	Sale also includes transfer without consideration. Select interval based on controlled transaction amount.

		<ul style="list-style-type: none"> - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <) 		If only transactions with no consideration, this is stated in the lowest interval.
555b	Multiple options. Only one selection possible.	<p>Enter the total amount for purchases of property and other tangible fixed assets from foreign parties.</p> <ul style="list-style-type: none"> - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <) 	Conditional on yes in box 555.	<p>Purchase also includes receipt without consideration. Select interval based on controlled transaction amount.</p> <p>If only transactions without consideration, this is stated in the lowest interval.</p>
556	Yes/no-box	Have there been any receivables from or debts to foreign parties covered by the rules on controlled transactions?	Conditional on yes in box 542.	Foreign parties include natural and legal persons and permanent establishments. A legal person can also be a tax transparent entity, e.g. a K/S or an I/S. Refer to the definition of controlled transactions in the instructions for box 67.
556a	Multiple options. Only one selection possible.	<p>Enter the total of receivables from foreign parties at the end of the income year.</p> <ul style="list-style-type: none"> - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <) 	Conditional on yes in box 556.	<p>Receivables also include cash pools, interest-free trade receivables and other amounts receivable. Select interval based on controlled transaction amount.</p> <p>If only transactions with no consideration, this is stated in the lowest interval.</p>
556b	Multiple options. Only one selection possible.	<p>Enter the total debt at the end of the income year to foreign parties.</p> <ul style="list-style-type: none"> - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <) 	Conditional on yes in box 556.	Debt also includes loans in cash pools, interest-free trade accounts receivable and other amounts owed.

557	Yes/no-box	Have there been other transactions with foreign parties covered by the rules on controlled transactions?	Conditional on yes in box 542. There must be an answer. yes yes in either box 552, 553, 554, 555, or 556.	Foreign parties include natural and legal persons and permanent establishments. A legal person can also be a tax transparent entity, e.g. a K/S or an I/S. Refer to the definition of controlled transactions in the instructions for box 67.
557a	Multiple options. Only one selection possible.	Enter the total amount of other income/payment received. - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <)	Conditional on yes in box 557.	Other income also includes income from taxable mergers, income from debt conversion, sale of equity interests, sale of financial fixed assets, grants, dividends and other financing provided. Select interval based on controlled transaction amount. If only transactions with no consideration, this is stated in the lowest interval.
557b	Multiple options. Only one selection possible.	Enter the total amount for other expenses/payment. - (<DKK 5 million) - (DKK 5 million – DKK 25 million) - (DKK 25 million - DKK 100 million) - (DKK 100 million - DKK 250 million) - (DKK 250 million - DKK 500 million) - (DKK 500 million – DKK 1 billion) - (DKK 1 billion <)	Conditional on yes in box 557.	Other expenses also include expenses for taxable mergers, expenses for debt conversion, purchases of equity interests, purchases of financial fixed assets, grants, dividends and other financing received. Select interval based on controlled transaction amount. If only transactions with no consideration, this is stated in the lowest interval.