

丹麦税收居民身份认定规则

一、个人

一般来说，家在丹麦境内的个人视为丹麦税收居民。

若家不在丹麦境内但符合以下条件之一的，同样视为丹麦税收居民：

- 该个人在丹麦境内停留达到 6 个月；
- 该个人为丹麦公民，并且工作或常驻于以丹麦为基地的船舶上；
- 该个人为丹麦公民，并且由丹麦国家、地区、市政府或其他公共机构派驻在国外。

如果个人既认定为丹麦税收居民，又同时认定为另一国家或地区的税收居民，则其为双重税收居民。

对于未与丹麦签署双边税收协定的相关税收辖区，丹麦政府有权就个人来源于境内外的所有收入征税。即个人无论收入来源地为何处都在丹麦征税。

如果丹麦与税收居民所属的税收辖区签署了双边税收协定，则依据双边税收协定的相关规定来判定个人的税收居民身份。

丹麦政府对税收居民的征税权取决于以下几个方面：

- 根据双边税收协定确定的税收居民身份(家或重要利益中心)；

- 收入来源地;
- 收入类型。

相关税务规定参见:

源泉征税法案第 1 (1) 章节, 第 1-4 段

丹麦中央政府税收法案第 4 章节

OECD 税收协定第 4 条

二、实体

丹麦的实体须承担全面纳税义务或部分纳税义务。

全面纳税义务

注册地或实际管理机构位于丹麦境内的实体应承担全面纳税义务。法罗群岛及格陵兰岛视为丹麦“境外”。

实体的实际管理机构是否位于丹麦境内主要取决于实体日常经营管理是否在丹麦境内开展。

根据丹麦企业所得税法第 1 章节 ([Selskabsskatteloven - https://www.retsinformation.dk/forms/r0710.aspx?id=164472](https://www.retsinformation.dk/forms/r0710.aspx?id=164472)) 的规定, 住所位于丹麦境内应承担全面纳税义务的公司或组织包括:

- 上市公司/股份有限公司
- 储蓄银行、合作储蓄银行
- 供水企业
- 合作社
- 协会
- 共同基金

- 其他协会、企业、基金及私立机构等

住所位于丹麦境内的外国实体视为丹麦公司，须承担全面纳税义务。

有限纳税义务

与承担全面纳税义务实体具有相似性质的外国企业或组织就其从丹麦境内获得收入承担有限纳税义务。具体参见企业所得税法第 2 章节。

在丹麦境内收取咨询费、拥有不动产或设立常设机构开展商业活动的实体须承担有限纳税义务。

基金会

根据非股份公司税收法案 ([Fondsbekatingsloven-https://www.retsinformation.dk/forms/r0710.aspx?id=164406](https://www.retsinformation.dk/forms/r0710.aspx?id=164406)) 的规定，丹麦基金会法案及商业基金会法案定义的基金会及组织应承担纳税义务。

非股份公司税收法案定义的基金会包括：

- 协会（贸易协会等）
- 劳工协会
- 在丹麦境内的外国基金会及其他私人机构

其他基金会应按照企业所得税法的相关规定承担纳税义务。

“基金会”指持有基金资产的法人，该资产与投资者自身的资产相互独立。

部分基金会不适用基金会法案，包括丹麦教会、宗教团体及教育机构等。一般来说，公司所得税法第 3 章节的规定了豁免纳税义务的情形。

部分机构不适用商业基金会法案，包括：为年轻人设立的集体公寓、养老院、体育设施、发电站等。

在特殊的情况下，丹麦税务局（SKAT）可能会将一些机构视为慈善募捐机构而不是基金会，由于这些组织是临时的，因此无需承担纳税义务。

非股份公司税收法案仅对丹麦境内设立的基金会及协会作出规定。如果是外国基金会或协会在丹麦境内开展经营活动，则应就这些经营活动承担有限纳税义务。

根据非股份公司税收法案的规定，若外国基金会的管理地位于丹麦境内，则无论基金会或私人资金会在何处注册均需要承担纳税义务。

更多信息

更多关于税收居民实体的信息参见丹麦税务局的法律指引（www.SKAT.dk）第 C. D. 1 章节的“纳税主体义务”和第 C. D. 9 章节的“基金会和组织税收规定”等。该法律指引仅提供丹麦语版本。

三、不视为税收居民的实体

税收透明体

税收透明实体获取的收入视作该实体控制人的收入因而由控制人承担纳税义务。

例如有限合伙公司作为税收透明体，其普通合伙人自身承担纳税义务，有限合伙人就实际享有的收入份额承担相应的纳税义务。

上述情况也同样适用于其他由合伙人承担纳税义务的合伙企业。

根据国外相关规定视为税收透明体的丹麦企业在丹麦境内同样视为税收透明体，具体规定参见丹麦企业所得税法第 2A 章节。

如果公司被重新定性为税收透明体，根据双边税收协定构成常设机构时，该公司所有者会被视为在丹麦有常设机构，在丹麦承担有限纳税义务。

根据企业所得税法第 2C 章节的规定，如果直接拥有人不居住于丹麦境内，则分支机构和税收透明体将被重新定性为独立纳税实体。

设立的海外基金会不遵守丹麦基金会相关规定的，视为未获批准，其创办人仍须承担纳税义务。

免税企业和机构

企业所得税法第 3 章节对免于承担纳税义务的企业、机构和组织作出了规定。然而根据上述非股份公司税收法案的相关规定，部分商业组织或机构仍须承担纳税义务。

无条件的完全免税适用于以下实体：

- 丹麦政府认可或批准的宗教团体
- 丹麦中央银行
- 养老基金
- 中央政府及其附属机构

无条件的部分免税适用于市政府或地区。

有条件的完全免税适用于图书馆、机场、医院、博物馆、供水企业等。

一般情况下，享有有条件的完全免税的实体无需承担任何纳税义务，但如果其经营活动超出了其本身设立的经营目的，则该机构不仅须就其经营活动产生的收入纳税，还应就所有收入承担纳税义务。

住房管理组织及学校适用部分免税。

更多信息

更多详细信息参见丹麦税务局的法律指引 (www.SKAT.dk) 第 C.D.1 章节的“纳税主体义务”等。该法律指引仅提供丹麦语版本。

四、联系方式

个人：

SKAT (Danish Customs and Tax Administration)

Customer Services

Foreign Department

联系电话: +45 72 22 18 18

官方网站: www.skat.dk

实体:

SKAT (Danish Customs and Tax Administration)

Law Department

Companies, Shareholders and Business

联系电话: +45 72 22 18 18

丹麦纳税人识别号编码规则

一、纳税人识别号介绍

自然人

丹麦个人的纳税人识别号是 CPR 号码。

CPR 号码由中央登记处根据民事登记制度法案发放。

满足以下条件的个人在 CPR 系统中注册：

1. 该个人为国家人口登记系统在册人员，即出生于丹麦境内或已移居至丹麦境内的居民；
2. 该个人为特定职业养老金计划（ATP）成员；
3. 该个人为根据丹麦税务局规定应向丹麦政府纳税的个人。

CPR 号码常用于与个人公共机关联系，其中包括税务相关事宜。CPR 号码可以在各种官方发放的身份证明文件（护照、驾驶证、医保卡等——详见第三部分“如何找到纳税人识别号”）上找到。

对于不是丹麦税收居民但根据相关规定在丹麦负有纳税义务的个人（比如雇员），丹麦税务局可以向其发放 CPR 号码，税务局发放的号码格式与中央登记处发放的一致。

CPR 号码对于每个人都是唯一的，且不会更改。

非自然人/公司等

丹麦非自然人/法人实体的纳税人识别号为 CVR 号码。

CVR 号码由丹麦商业及发展部下属的丹麦商业局根据 CVR 相关法律发放。

公司在注册成立时必须申请 CVR 号码。

非自然人或是非公司性质的组织可以待登记支付增值税/消费税或代扣代缴工薪税时申请 CVR 号码。

在丹麦境内没有常设机构的外国公司在做增值税登记时不会获得 CVR 号码，这些实体的纳税人识别号是其 SE 号码。当丹麦企业做了增值税部分登记，或在其他特别条件下，SE 号码同样也向丹麦实体发放。部分登记一般发生在税法规定需要 CVR 号码子号码的时候。

SE 号码根据不同税种（增值税和消费税发放）。SE 号码由丹麦税务部下属的 SKAT（海关及税务管理局）管理。

二、纳税人识别号编码规则

自然人

格式	编码规则	注释
999999-9999	由 10 位数字组成，在第 6 位和第 7 位数字中间有“-”。	最后一位数字是校验码，同时也代表纳税人的性别，偶数代表女性，奇数代表男性。

注：如果个人的 CPR 号码是在 2007 年 10 月 1 日之后获得的，则号码格式会有所不同（最后一位字符不是校验码），因此不能通过欧洲纳税人识别号门户网站的在线验证工具验证其纳税人识别号。

非自然人、公司等

格式	编码规则	注释
99999999	由 8 位数字组成	CVR 号码
99999999	由 8 位数字组成	SE 号码

“CVR” 或者 “SE” 一般写在上述号码前面，例如 CVR99999999 或者 SE99999999

在某些特殊情况下，实体可以同时拥有 CVR 号码和 SE 号码。

三、如何找到纳税人识别号

自然人

以下为官方发放的个人身份证明文件示例：

护照：



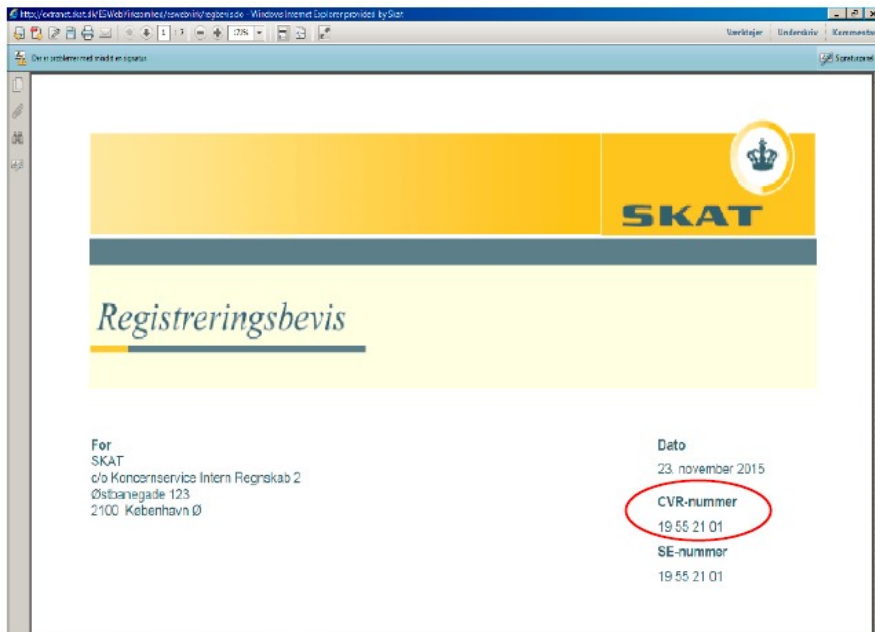
非自然人/公司等：

非自然人或公司会收到一张载有 CVR 或 SE 号码的注册证书。

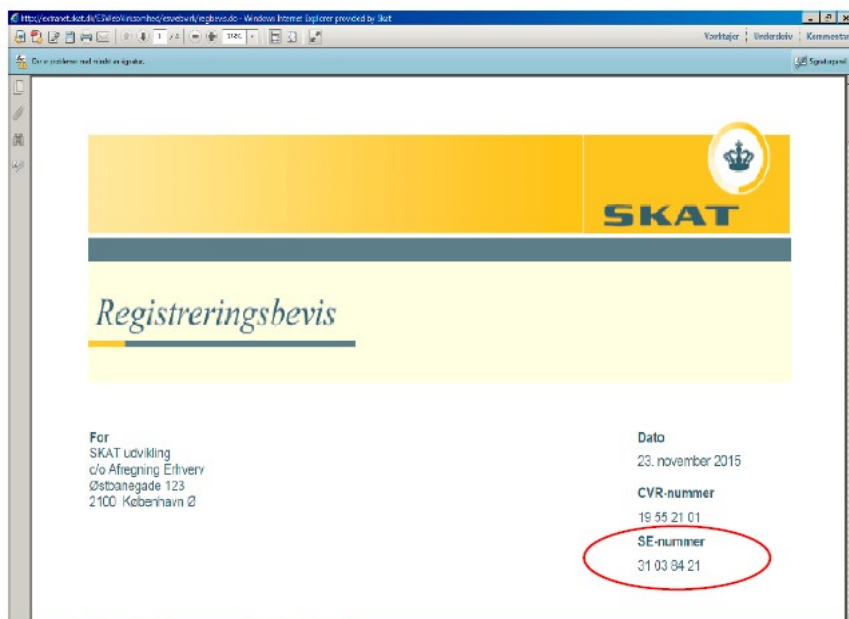
以下是注册证书的示例，CVR 和 SE 号码一般标注于最上方。注册证书上还会载有纳税人的地址、行业分类代码、纳税范围（如增值税等）。

如果注册证书上的 CVR 和 SE 号码相同，则可以使用 CVR 号码；如不同，则使用 SE 号码。

记载有效 CVR 号码的注册证书示例：



记载有效 SE 号码的注册证书示例：



四、国内网站信息

自然人

更多关于 CPR 号码的信息参见以下网站：

www.CPR.dk

欧洲纳税人识别号门户网站
(http://ec.europa.eu/taxation_customs/business/tax-cooperation-control/administrative-cooperation/tax-identification-numbers-tin_en)提供验证工具可检查 CPR 号码的算法和结构，但线上查询模块不提供纳税人身份或纳税人识别号存在与否的确认。

欧洲纳税人识别号门户网站的纳税人识别号相关信息和线上查询模块归属于网站的一部分，相关免责声明、版权声明和隐私保护准则参见网站中的法律申明页面。

非自然人/公司等

更多关于 CVR 号码的信息参见以下网站：

www.CPR.dk

该页面可以查询实体注册时填写的公司历史、地址、经营业务、所处行业、员工数目及产品产量等。

更多关于 SE 号码的信息可以在以下网站查询：

www.SKAT.dk

在选项“Moms”（VAT）中可以查询实体的增值税登记信息（包括有 CVR 号码的实体信息）。

五、联系方式

自然人

Ministry of Economic Affairs and the Interior

CPR Administration

Finsensvej 15, DK-2000 Frederiksberg

联系电话: +45 72269735

非自然人/公司等

企业:

Erhvervsstyrelsen

Langelinie Allé 17

2100 København Ø

联系电话: + 45 72200031

私人企业:

SKAT

Østbanegade 123

2100 København Ø

联系电话: +45 72222827

资料来源：

丹麦税收居民身份认定规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/denmark-tax-residency.pdf>

丹麦纳税人识别号编码规则：

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/Denmark-TIN.pdf>

Denmark - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

As a general rule, all individuals who establish a home in Denmark are deemed to be residents in Denmark.

Even if the individual has not established a home in Denmark, he is deemed to be resident in Denmark when:

- The individual is staying in Denmark for a period of at least six months
- The individual is a Danish citizen and is serving or permanently staying on board ships based in Denmark.
- The individual is a Danish citizen and has been stationed abroad by the Danish state, regions, municipalities or other public institutions.

If an individual is considered a tax resident in Denmark and is also considered a tax resident in another country, the individual is dual resident.

If Denmark does not have a Double Taxation Agreement (DTA) with the other country, Denmark is entitled to tax the individual's worldwide income. This means that all income, regardless of country of origin, may be taxed in Denmark.

If Denmark has a DTA with the other country, the DTA will determine where the individual is resident for tax purposes.

The right of taxation is determined by:

- where the individual concerned is resident for tax purposes in accordance with the DTA (the home or centre of vital interests)
- where the income is earned
- type of income

Relevant tax provisions:

Section 1 (1), paras (1-4) Taxation at Source Act (Kildeskatteloven)

Section 4 of the Danish Central Government Taxation Act (Statsskatteloven)

Article 4 of the OECD Model Tax Convention

Section II - Criteria for Entities to be considered a tax resident

Companies etc. can be either fully or partially taxed in Denmark.

Full tax liability

Companies may be subject to full tax liability either because they are registered in Denmark, or because their place of management is in Denmark. The Faroe Islands and Greenland are treated as "abroad".

Whether a company's place of effective management is situated in Denmark depends on an individual assessment with emphasis on the day-to-day management of the company.

According to section 1 of the Danish Corporation Tax Act (Selskabsskatteloven), companies and associations domiciled in Denmark and subject to full tax liability to Denmark include e.g.:

- Public limited companies
- Savings banks, cooperative savings banks, etc.
- Water utilities
- Cooperative societies
- Associations
- Mutual funds
- Other associations, corporations, foundations, and private institutions

Foreign companies domiciled in Denmark are considered domestic companies and are subject to full tax liability.

Limited tax liability

Foreign companies and associations etc. of a similar nature as those that are subject to full tax liability are subject to limited tax liability in Denmark when they have income from Denmark, see section 2 of the Corporation Tax Act.

The tax liability applies to taxpayers who receive consulting fees, own real estate or carry out commercial activities with a permanent establishment in Denmark.

Foundations

Foundations and associations covered by the Danish Foundations Act (Fondsloven) and the Commercial Foundations Act (Erhvervsfondsloven) are taxable under the Act on Taxable Nonstock Corporations (Fondsbeskatningsloven).

The Act on Taxable Nonstock Corporations includes the following:

- Associations (trade associations etc.)
- Labour Associations
- Foreign foundations and other private institutions in Denmark.

Other foundations etc. are subject to the Corporation Tax Act.

The term "foundation" means a legal person owning assets which are irrevocably separated from the founder's personal assets.

A number of foundations, etc. are not subject to the Foundations Act. These include the Church of Denmark, religious communities and educational institutions. As a general rule, these meet the requirements for tax exemption under section 3 of the Corporation Tax Act.

A number of institutions are excluded from the scope of the Commercial Foundations Act. These include halls of residence for young people, elderly homes, sports facilities, power stations, etc.

In specific cases, SKAT may find that the institution etc. is not a foundation but a charitable collection, for example. Such a collection would not be subject to tax liability because it would be considered to be temporary.

The Act on Taxable Nonstock Corporations only lays down rules on the taxation of foundations and associations based in Denmark. If foreign foundations and associations have activities in Denmark, they are subject to limited tax liability on these activities.

Foreign foundations are taxable under the Act on Taxable Nonstock Corporations if their place of management is in Denmark, regardless of where the foundation or private foundation may be registered.

More information

The text above is described in detail in the Danish Tax Authority's legal guide (SKATs Juridiske Vejledning) at www.SKAT.dk, in, particular in Sections C.D.1. "Subjective tax liability" and C.D.9. "Taxation of Foundations and certain associations". Please note that the guide is only available in Danish.

Section III - Entity types that are as a rule not considered tax residents

Transparent entities

The transparency principle means that the income earned by an entity for tax purposes is deemed to be earned by the unit's owner(s).

For example limited partnership companies (Kommanditaktieselskaber) are transparent, as the general partner is personally liable and limited partner shareholders are taxed personally on their ideal share of the company's results.

The same applies to partnerships (Interessentsskaber) where the partners are taxable.

A Danish company that according to the rules of a foreign State is treated as a transparent company is also considered to be transparent in accordance with Danish rules see section 2A of the Danish Corporation Tax Act (Selskabsskatteloven).

If a company is reclassified to a transparent company, the owners of the transparent company will be subject to limited tax liability to Denmark, as they are deemed to have a permanent establishment in Denmark if a permanent establishment exists according to a double taxation agreement.

According to section 2C of the Corporation Tax Act, branches and transparent entities will be reclassified to independent taxpayers if the direct owners are not domiciled in Denmark.

A foundation set up abroad which does not comply with the same requirements as the Danish foundations cannot be expected to be approved and will continue to be taxed with the founder.

Exempt companies and institutions

Section 3 of the Corporation Tax Act lays down a number of companies, associations and institutions which are exempt from tax liability according to the Corporation Tax Act. However, the association or the institution may be liable to tax according to the Danish Act on Taxable Nonstock Corporations (Fondsbeskatningsloven).

Unconditional absolute exemption applies to for example:

- Recognized/approved religious communities
- Danmarks Nationalbank (the Danish Central Bank)
- Pension funds
- The State and its institutions

Unconditional partial exemption applies to municipalities, regions, etc.

Conditional absolute exemption applies to for example libraries, airports, hospitals, museums, water supply companies, etc.

Common to institutions with conditional absolute exemption is that these are completely exempt from tax liability unless they are engaged in activities which go beyond the purpose. Then they are not only taxable on their incomes from these activities, but on the total income.

Housing organizations and schools are partially exempt.

More information

The text above is described in detail in the Danish Tax Authority's legal guide (SKATs Juridiske Vejledning) at www.SKAT.dk, in , particular in Sections C.D.1. "Subjective tax liability". Please note that the guide is only available in Danish.

Section IV - Contact point for further information

For individuals:

SKAT (Danish Customs and Tax Administration)

Customer Services

Foreign Department

Tel: +45 72 22 18 18

www.skat.dk

For entities:

SKAT (Danish Customs and Tax Administration)

Law Department

Companies, Shareholders and Business

Tel: + 45 72 22 18 18

Denmark - Information on Tax Identification Numbers

Section I – TIN Description

Natural persons:

In Denmark the TIN equals the Danish CPR number.

The CPR number is issued after the rules in the Civil Registration System Act by the Central Registration Office.

In the Danish CPR-System (Central Person Registration System) all persons is registered if:

1. The person figures in the National Register of Persons – meaning that the person is born in Denmark or has moved to Denmark as a resident.
2. The person is member of ATP (a specific occupational pension scheme)
3. The person is according to the Danish Tax Administration taxable to Denmark

The Danish CPR number is used in almost all communication with public authorities and therefore also in tax matters. It appears on official identification documents (passport, drivers license, health insurance card etc. - as mentioned in section III “Where to find TIN”)

In situations where a person is not residents in Denmark but where the Danish Tax Administration finds that the person is taxable to Denmark – for example as an employee – the Danish Tax Administration can issue a CPR number. The structure and format are identical with the ones issued by the Central Registration Office.

The CPR number is a unique number for one person and is not renewed.

Non-natural persons/companies etc.:

In Denmark the non-natural persons/legal entities’ TIN equals the Danish CVR number.

The CVR number is issued according to the CVR law and is administrated by the Danish Business Authority (Erhvervsstyrelsen) placed under the Danish Ministry of Business and Growth (Erhvervs- og Vækstministeriet).

Corporations must apply for the CVR number in connection with their establishment.

A non-natural person and a company/association which is not a corporation can wait to apply for the CVR number until they are due to register for paying VAT or excise duties and withhold tax of salaries etc.

Foreign companies without permanent establishment in Denmark do not get a CVR number when they register for VAT etc. Instead, their TIN equals the Danish SE number. The Danish SE number is also issued to Danish companies with e.g. partial registration for VAT and under other special conditions. Partial registration is therefore issued when a sub-identification-number to the CVR number is needed under the tax-legislation.

The SE number is issued according to different tax-, VAT and excise laws. The SE number is administrated by SKAT (The Danish Customs and Tax Administration) placed under the Danish Ministry of Taxation.

Section II – TIN Structure

Natural persons:

Format	Explanation	Comment
999999-9999	10 digits with a hyphen between the 6th and 7th digits	The last digit is a check digit. And the last digit also indicates whether the person is a man or woman. If it is an even number it is a woman – an odd number indicates that it is a man.

Notice that CPR numbers issued after 1 October 2007 can have a different format meaning that the last digit is not a check digit and can therefore not be verified on the TIN on Europa web portal.

Non-natural persons/companies etc.:

Format	Explanation	Comment
99999999	8 digits	CVR number
99999999	8 digits	SE number

As a rule “CVR” or “SE” is mentioned in front of the number e.g. CVR 99999999 or SE 99999999.

In some situations a company can have both a CVR number and a SE number.

Section III – Where to find TINs



Non-natural persons/companies etc:

The non-natural person or company will receive a registration certificate mentioning the CVR or SE number.

The CVR or SE number appears from the registration certificate among with the different areas the company is registered for (VAT, excise etc.) according to the Danish tax- and excise laws.

Below is an example of a registration certificate for both a CVR number and a SE number. The number is mentioned in the head of the registration certificate. Further into the certificate there will be information about address, industrial classification code, areas of registration – e.g. VAT and so on.

If the same number is mentioned under both CVR and SE number – it is a CVR number. Otherwise it is a SE number.

Registration certificate with a CVR number:



Registration certificate with a SE number:



Section IV – TIN information on the domestic website

Natural persons:

Further information on CPR numbers (TIN for natural persons) can be found at:

www.CPR.dk

The EU TIN on Europa portal can provide a verification tool which allows checking the CPR syntax (i.e. algorithm) and the TIN structure. The online check module does not confirm the identity of a person or the existence of the TIN.

The information published on the TIN on Europa and all the pages dedicated to TIN and the use of the TIN online check module provided on this European TIN Portal, of which it constitutes an integral part, are subject to a disclaimer, a copyright notice and rules relating to the protection of personal data and privacy, which are available under the legal notice page.

Non-natural persons/companies etc.:

Further information on CVR numbers can be found at:

www.CVR.dk

In the register the company's history, addresses, and business format is displayed. The register also have information on line of business, number of employees and the company's production units.

Further informations on SE-numbers can only be found at:

www.SKAT.dk

under the menu item "Moms" (VAT).

This information is about the company's VAT registration (this includes companies with a CVR number).

Section V – Contact point for further information

Natural persons:

Ministry of Economic Affairs and the Interior
CPR Administration
Finsensvej 15, DK-2000 Frederiksberg
Telephone +45 72269735

Non-natural persons/companies etc.:

Cooperations:

Erhvervsstyrelsen

Langelinie Allé 17

2100 København Ø

Telephone + 45 72200031

Companies owned by natural-persons:

SKAT

Østbanegade 123

2100 København Ø

Telephone: +45 72222827