An Overview of the Danish Tax System
- Chinese Delegation September 4 2012
Agenda

The Danish Tax Authorities
- Overview of the Organisation
- The Minister of Tax
- The Consolidated Center
- The Central Tax Administration
- Special Units

The Danish Tax System From a Taxpayer Perspective
Overview of the Organisation

• One unit
• Hierarchy
• Divided into functions
  ✓ Economy of scale
  ✓ Synergies
  ✓ Enlignment
• Cooperation across the organisation

The Ministry of Taxation

Consolidated Center

The Central Tax Administration
The Minister of Tax

- Head of it all!
- Thor Möger Pedersen
- Born 1986
- Studying for a degree in political science, University of Copenhagen
The Consolidated Center

• Divided into 4 main functions:
  • Ensuring a coherent legislation
  • Ensuring and Developing the core activities
  • Ressource and operations management
  • Administrative functions

• Service unit to the Central Tax Administration and to the management of the Ministry of Tax
The Central Tax Administration

• 6 regions, 13 national units

• Regional functions
  • Assessments
  • Collection of taxes
  • “Customer” services
  • Local task teams

• National functions
  • Economic crimes
  • Property assessments
  • Customs
  • Large companies
  • International issues
Special units

• Manager of Legal Certainty
  • Uniform and equal treatment
  • Independent

• The Tax Appeals Board
  • 30 local boards
  • Layman

• The National Tax Board

• The National Tax Tribunal
The National Tax Board

- "Layman’s" board

- 19 members
  - 6 appointed by the parliament
  - 13 appointed by the Minister of Tax

- Appointed for 6 years

- Minister of Tax selects the president and vice-president

- Requests of principle matters
The National Tax Tribunal

• An administrative independent court

• 34 members (incl. president etc.)
  • “Professional” staff – law degree
  • “Political” staff
    • Parliament chooses 11
    • Minister of Tax chooses 19

• Rulings
  • At least 3 members
    • The president or a chairman
    • 2 members chosen by PLM/MoT

• “Office”-rulings
A Taxpayer Perspective
A Taxpayer Perspective

- Preliminary tax assessment
- Tax assessment
  - Information given by the taxpayer
  - Information given by banks, employers etc.
  - Businesses submits tax accounts
- Annual tax statement
- Final tax statement
A Taxpayer Perspective

Rulings

The National Tax Board → The National Tax Tribunal → The City Courts

SKAT

The High Courts of Denmark

The Supreme Court of Justice

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Concluding remarks

• Current events

• Denmark vs. Sweden

• Any questions?