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INDEPENDENT TAX CONSULTING



# An Overview of the Danish Tax System

*- Chinese Delegation September 4 2012*



**Copenhagen  
Business School**  
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# Agenda

## The Danish Tax Authorities

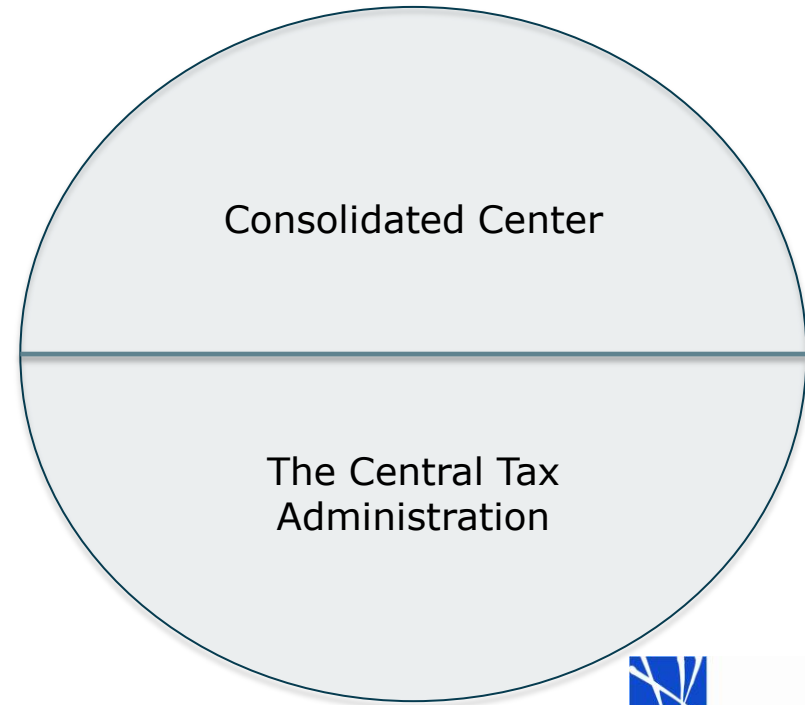
- Overview of the Organisation
- The Minister of Tax
- The Consolidated Center
- The Central Tax Administration
- Special Units

## 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



# 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



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## A Taxpayer Perspective



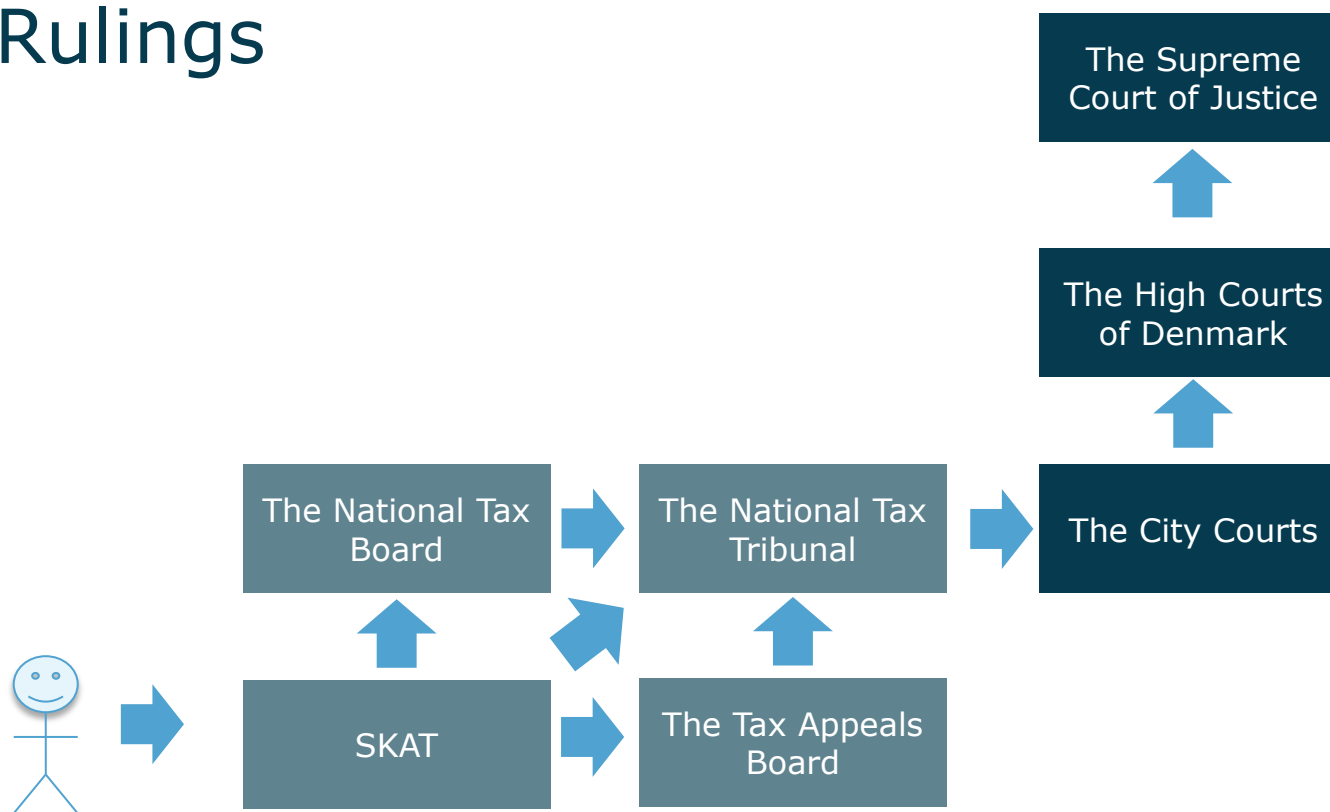
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## A Taxpayer Perspective

- 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



## Concluding remarks

- Current events
- Denmark vs. Sweden
- Any questions?



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