

Registration of company - Appendix

Provisions on liability when registering foreign companies with a permanent establishment in Denmark

According to the Danish Withholding Tax Act (Kildeskatteloven), the foreign company with a permanent establishment in Denmark is obliged to have salary etc. paid through an authorised legal representative domiciled in Denmark, as the company is not legally domiciled in the EU, or in a country with which Denmark has an agreement on mutual collection assistance modelled on the EU rules (i.e. the Faroe Islands, Greenland, Iceland and Norway).

The authorised legal representative must withhold A-tax and labour market contributions in accordance with section 46(4) of the Withholding Tax Act and section 7 of the Danish Labour Market Contributions Act (Arbejdsmarkedsbidragsloven).

The authorised legal representative is liable for the payment of A-tax and labour market contributions.

Company

Name

Address

Phone number

VAT-Nr./CVR nr.

Country

Civ. reg (CPR)/date of birth if relevant

date

Name (capital letters)

signatur

Danish Representative - Company/Person

Civ. reg (CPR) no-/CVR-nr. *

Name

Address

E-mail*

Phone number*

Declaration

The undersigned authorised legal representative of the foreign company stated above hereby declares to be aware of the provisions in title 7, sections 68-73E of the Withholding Tax Act on liability and collection and title 8, sections 74-79A of the Withholding Tax Act on sanctions, according to which I am jointly and severally liable with the foreign company for the payment of A-tax and labour market contributions.

Date

Name in capital letters

Signatures (Danish representative)

Please send by mail to: virksomhed@erst.dk