# **Skatteforvaltningens logo og navnetræk.**

# **Application for a binding ruling (by post)**

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| **Details about the applicant** |
| State your name, address, civil registration number (CPR) and/or business registration number (CVR) of the business or organisation that the binding ruling concerns.  If there is more than one applicant, you should state details about all applicants (it may be a good idea to copy the fields so you keep the applicants separate). |
| **CPR no./CVR no.:** |
| **Name:** |
| **Address:** |
| **Email:** |
| **Phone:** |

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| **Details about the contact person** |
| If the contact person is not a lawyer or an accountant, please enclose a power of attorney/declaration of consent from the applicant. [Download form02043](http://www.skat.dk/SKAT.aspx?oId=1759336). |
| **CPR no./CVR no.:** |
| **Nane:** |
| **Address:** |
| **Email:** |
| **Phone:** |

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| **Details about ongoing appeal cases** |
| Are there any appeal cases about the same or similar issues which are being considered by the Danish Tax Appeals Agency (Skatteankestyrelsen) or the courts on behalf of the applicant(s)? |

Yes:

No:

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| **Your questions** |
| State the questions you would like answered. You should word your questions so that they can be answered with a “yes” or a “no”.    The questions should be about specific transactions.  We provide binding rulings on the tax consequences of specific transactions that you have carried out or intend to carry out.  We can also provide binding rulings on the tax consequences for others. However, only in relation to transactions that you intend to carry out but have not yet carried out.  We do not provide binding rulings on authoritisations and exemptions relating to transactions to be carried out. |

State your questions here:

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| **Facts about the case and information about the transaction** |
| State any facts about you or others that are relevant for the question(s). This may be information about employment, contracts, income, businesses, group structure, family relations, properties, agreements, etc.  Describe, preferably in detail, the transaction you have carried out or intend to carry out. State when the transaction was carried out or is going to be carried out.  Please attach documentation such as agreements, contracts, articles of association, etc. with your application. When you submit the application online, you will be guided on how to attach documents.  It is important that all information relevant for us to answer your questions is submitted with your application or is attached as appendices. If we do not receive all relevant information, this may lead to delays in processing your application because we will have to obtain the information later. |

State facts of the case and information about the transaction here:

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| **The ruling you would like and your reason for it** |
| State whether you think your questions should be answered with “yes” or “no”.  Where possible, please describe the legislation or practice, etc. that speaks in favour of the outcome of your case. |

State the answer you would like and your reasons for it here:

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| **Comments** |
| State any matters to which we should pay special attention. |

State your comments here:

**Submitting your application for a binding ruling with appenices**

1. Print the application when you have completed it.
2. Submit the completed application together with any documentation by post to:

Skatteforvaltningen

Nykøbingvej 76

4990 Sakskøbing

Denmark