



SKAT

If you bring a vehicle with foreign number plates to Denmark

JANUARY 2011

The vehicle must be registered within 14 days

If you bring a vehicle to Denmark and you take up residence in Denmark, the vehicle must be registered to Danish number plates within 14 days of arrival, and you must pay registration tax.

If you are resident in Denmark, you must not use a vehicle which is registered in a foreign country.

Contact SKAT if you have any doubt as to whether you are resident in Denmark. You can do so by filling in form no. 21.059. The form is also available in English (21.059E). You can find the forms at www.skat.dk under *Borger – Blanketter*.

If you own a vehicle which has been registered in another EU country, you may bring the vehicle to Denmark without paying VAT if it has done more than 6,000 kilometres and is more than six months old. Customs duty and VAT are normally charged on vehicles imported from non-EU countries.

Taxes and liability insurance

When you register a vehicle to Danish number plates, you must pay registration tax.

If you stay in Denmark for a period of one to three years, you can seek permission from SKAT to pay the registration tax quarterly in advance. To do this, use form no. 21.033 (Danish version) or form no. 21.036 (English version). You can find the forms at www.skat.dk under *Borger – Blanketter*.

You must pay annual taxes and duties (vehicle excise duty or green owner's tax) when your vehicle is registered in Denmark. The taxes and duties depend on the vehicle and how you use it, among other things. Contact SKAT if you need further information.

To register a motor vehicle in Denmark, you must first take out liability insurance. Contact an insurance company if you need further information.

Contact a tax centre when the vehicle has passed the vehicle inspection

Before the vehicle can be registered to Danish number plates, an ordinary technical inspection and a customs inspection must be performed by a vehicle inspection authority to determine the identity, the number of kilometres on the clock, features and general condition of the vehicle.

When the vehicle has passed the inspection, you must visit your nearest tax centre. You will find your nearest tax centre at www.skat.dk under *Kontakt*.

Please bring the following documents and items with you:

- Vehicle inspection form and the customs inspection form issued by the vehicle inspection authority
- Foreign registration certificate
- Receipt, if any, for payment of customs duty (when bringing vehicles from non-EU countries)
- Cash to pay the registration tax
- Registration form (form no. 21.016). You can find it at www.skat.dk under *Borger – Blanketter*.

SKAT will then calculate the registration tax based on the vehicle's market price inclusive of registration tax if sold to a person in Denmark. This price will be compared to the vehicle's original cost and loss in value. Our decision concerning the valuation of the vehicle will be sent to you (form no. 21.043).

Number plates

When you have paid the registration tax, the number plate desk at the tax centre will issue Danish number plates to you.

Please bring the following documents and items with you:

- Vehicle inspection form and the customs inspection form issued by the vehicle inspection authority
- Foreign registration certificate
- Insurance certificate
- Decision concerning valuation
- Receipt for registration tax paid
- Cash to pay for number plates (DKK 1,180 for cars).

If you leave Denmark

If you leave Denmark and bring your vehicle with you, you can apply for a refund if you have paid registration tax.

The refund corresponds to the registration tax that would have to be paid if the same vehicle was imported from a foreign country less 15%, however a minimum of DKK 7,500 for private cars and DKK 4,000 for vans and motorcycles.

You can apply by filling in form 21.044 (Danish). You can find the form at www.skat.dk under *Borger – Blanketter*.

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More information

You can contact SKAT

on tel. 72 22 18 18

or via email at www.skat.dk/kontakt.

www.skat.dk

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