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Factsheet for case **DK-2020-12/627**

Extended deadlines for tax payments

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Country	Denmark, applies nationwide
Time period	Temporary, 17 March 2020 - 31 December 2020
Type	Legislation or other statutory regulation
Category	Supporting businesses to stay afloat – Deferral of payments
Case created	15 April 2020 (updated 29 April 2020)

Background information

On March 17, 2020, the Government, together with a unanimous Parliament, passed a bill aimed at keeping a close eye on Danish business and Danish employees, so as to ease the pressure on the liquidity of Danish companies. As a result of the Government's aid packages for businesses, certain deadlines for A-tax, labour market contributions, VAT, on-account tax and the tax return have been extended.

The legal reference for the bill is "LOV nr 211"

Content of measure

The following amendments have been adopted:

Companies' payment deadline for included A-tax and labour market contributions is postponed for the settlement months of April, May and June 2020 by 4 months (only the payment deadlines apply from 30 April to 10 July 2020).

B-tax for April and May 2020 will also postpone the payment deadline, so payment must be made on June 22, 2020 and December 21, 2020 respectively.

In addition, the payment deadline for companies that pay VAT monthly is postponed by 30 days for 3 months (March, April and May 2020). That is, the deadline of 27 April 2020 is postponed to 25 May 2020, the

deadline of 25 May 2020 is postponed to 25 June 2020 and the deadline of 25 June 2020 is postponed to 27 July 2020.

For companies that pay VAT on a quarterly basis, the first and second quarters of 2020 will be combined, so that the payment deadline will be 1 September 2020 for both quarters.

For companies that pay VAT on a semi-annual basis, the first and second half years are combined, so that the payment deadline becomes 1 March 2021 for both half-years. You must report each period on its own reporting.

Finally, companies will be allowed to have a balance of up to DKK 10 million. DKK on the Tax Account for a temporary period if the companies on March 25, 2020 or later adjust the amount limit.

Use of measure

Unknown

Actors, target groups and funding

Actors	Target groups	Funding
National government	All companies	No special funding required

Social partners

Role of social partners	No involvement
Form of involvement	No involvement

Unknown

Sectors and occupations

This case is not sector-specific.

This case is not occupation-specific.

Sources

- 17 March 2020: Aid package for businesses – Q&A ([skat.dk](https://www.skat.dk))
- 15 April 2020: LOV nr 211 af 17/03/2020 (www.retsinformation.dk)
- 15 April 2020: Hjælpepakke til virksomheder ([skat.dk](https://www.skat.dk))