



Applicant's name, address and phone no.

Application - export and refund of registration taxSKAT
Stamp, date and file no.

Date

The Act on Registration Tax on Motor Vehicles
Refund of registration tax

Identity	Make	Kind		Mileage			
	Model	Type	Date of first registration	Vehicle identification no. (state all numbers and letters in groups of three)			
	Body	Engine volume (cm ³)	Engine capacity (h.p.)	Fuel <input type="checkbox"/> Petrol <input type="checkbox"/> Diesel	Number of valves	Number of cylinders	Number of gears/automatic
	Past use <input type="checkbox"/> Taxi <input type="checkbox"/> Other			<input type="checkbox"/> ESP system	<input type="checkbox"/> ABS brakes	<input type="checkbox"/> Radio	Number of seatbelt alarms
Equip-ment	<input type="checkbox"/> Leather upholstery <input type="checkbox"/> Cruise control	<input type="checkbox"/> Air condition (manual)	<input type="checkbox"/> Air condition (automatic)	<input type="checkbox"/> Electric seats	Number of electric windows	<input type="checkbox"/> Sunroof	<input type="checkbox"/> Parking sensor
	<input type="checkbox"/> Navigation <input type="checkbox"/> Xenon lights	<input type="checkbox"/> Alarm	Number of airbags	<input type="checkbox"/> Particulate filter	<input type="checkbox"/> Min. 5 stars in NCAP test		Km per litre
	Equipment package (kind)	Other equipment (kind):			Windows behind driver's Seat	Documentation en- <input type="checkbox"/> closed (market price etc.)	
Tax type	Passenger cars <input type="checkbox"/> Full tax on passenger cars, <input type="checkbox"/> 70% on taxis <input type="checkbox"/> motorcycles and campers	Lorries and vans <input type="checkbox"/> 30% <input type="checkbox"/> 50% <input type="checkbox"/> 95%	Total permissible laden weight		Buses <input type="checkbox"/> 60%		
	<input type="checkbox"/> Above average condition	<input type="checkbox"/> Average condition	<input type="checkbox"/> Ready-to-be-sold condition		<input type="checkbox"/> Below average condition		
	Indicated only for an absolutely perfect vehicle in exceptionally good condition relative to its age and mileage and without any signs of damage or defects.		Indicated for vehicles corresponding to an average vehicle as found on the roads after the specific number of years and mileage. Average condition must thus be indicated for, for example, an eight-year-old vehicle with clear signs of wear and tear, minor scratches and minor paint damage and possibly minor paint damage due to corrosion, worn upholstery and minor defects in the functioning of equipment features.		Indicated for vehicles in considerably poorer condition than vehicles with similar mileage and of similar age. Several minor dents, major chips and many scratches, colour differences, lacking trim parts, holes in upholstery, possibly rust spots etc. are examples of below average condition.		
	Note! A customs inspection must be performed for vehicles 0/10 years old.						
	Damage to bodywork/bumper		Paint damage		Dents <input type="checkbox"/> Minor <input type="checkbox"/> Major		
	Rust attack	Damage to interior		Other comments			

Statement from the applicant I hereby declare that the information given in this form is correct and that the vehicle will be exported in the stated condition.

CVR no.
(SE no./Civil reg. no.)

E-mail

☐ Vehicle licence enclosed
☐ Recent photos of the vehicle enclosed

Daytime telephone no.

If SKAT wants to inspect the vehicle, you will be contacted as soon as possible.

Signature

If you do not hear from SKAT within two weeks from receipt of this form, the value of the vehicle will be based on the information given, without visual inspection, and the vehicle can be exported.

Decision on valuation

Date

The valuation takes into account	<input type="checkbox"/> The condition of the vehicle	<input type="checkbox"/> Mileage	<input type="checkbox"/> Optional equipment	<input type="checkbox"/> Special use
The registration tax is estimated based on an overall assessment of the vehicle compared to:	<input type="checkbox"/> Vehicle's original new price of approx. DKK	<input type="checkbox"/> Vehicle's market price of approx. DKK		
	<input type="checkbox"/> Announced prices for comparable vehicles from approx. DKK	to approx. DKK		
	<input type="checkbox"/> DAF catalogue price (market price excluding optional equipment) of approx. DKK			
	<input type="checkbox"/> Selling price, according to other media from approx. DKK	to approx. DKK		
	<input type="checkbox"/> Previous assessments of a similar vehicle to approx. DKK			
Calculated registration tax				
Deduction for export - 15% (minimum DKK 8,500 for cars and minimum DKK 4,500 for motorcycles and vans)				
Final registration tax		Deduction for vehicle inspection	Total	
A specification of the calculation of the tax has been enclosed				

Notes:

The valuation is made in accordance with the rules of section 96 of the Registration Tax Act (see Consolidated Act no. 29 of 10 January, 2014).

Signature

Enclosure: Specification of the calculation of the tax.

2014.03

Excerpt from the Danish Registration Tax Act (*Registreringsafgiftsloven*)

Section 10

For used vehicles, the taxable value is fixed as the ordinary price of the vehicle including value added tax, but excluding tax pursuant to this act. The ordinary price is fixed after the sale to a user in Denmark in the condition in which the vehicle is to be registered.

Market price

In the context of the Danish Registration Tax Act, the term market price means the ordinary price of the vehicle in connection with a sale from a dealer to a user in Denmark, i.e. including registration tax, dealer mark-up and VAT.

Normal driving/mileage

For petrol-powered cars, normal driving means 20,000 km per year for the car's first four years and 15,000 km as of the car's fifth year. For diesel-powered cars, normal driving means 30,000 km per year for the car's first four years and 20,000 km as of the car's fifth year. For vans, normal driving means 30,000 km per year for the car's first four years and 20,000 km as of the car's fifth year.

State of repair

The assessment of a vehicle's state of repair is based on the normal state of repair of a vehicle of the same make, model and year. Any deduction in the market price due to poor state of repair must correspond to the lower market value of the vehicle compared with the market value of a similar vehicle in a normal state of repair.

Appeal procedure

Challenging a decision

If you disagree with a decision from SKAT, you have the right to appeal to:

- the Danish motor vehicle appeal board (*motorankenævne*), if the appeal concerns the valuation of your vehicle, or
- the Danish National Tax Tribunal (*Landsskatteretten*), if the appeal concerns the tax liability or the calculation of the tax.

The rules are set out in sections 7 and 11 of the Danish Tax Administration Act.

The Danish Tax Appeals Agency (*Skatteankestyrelsen*) is a secretariat for both the motor vehicle boards and the National Tax Tribunal, so in both of the above cases you should send your appeal to the Tax Appeals Agency.

If your appeal against the decision could represent precedent or is linked to an appeal which is already being heard by the National Tax Tribunal, the Tax Appeals Agency may refer your appeal to the National Tax Tribunal.

When to make an appeal

Your appeal must reach the Tax Appeals Agency within three months at the latest of the date when you receive this decision.

Format of appeal

The appeal must be in writing and must contain all the points that you wish to appeal against. For each point you must provide details explaining why you disagree with SKAT's decision.

Enclosures/attachments to be sent with your appeal:

- This decision
- A description of the case if you have received one together with the decision
- Documents to support your appeal.

Where to send the appeal

There are three ways to send your appeal:

1. Online via the appeals portal of the Tax Appeals Agency at skatteankestyrelsen.dk.
2. As digital post via borger.dk if you are making an appeal as a private individual, or via virk.dk if the appeal concerns your business.
3. By post to Skatteankestyrelsen; Ved Vesterport 6, 6. sal; 1612 DK-København V.

What does it cost to make an appeal?

The fee for making an appeal is DKK 400. You can pay the fee by transferring the amount to the following account:

Reg. no. 0216

Account no. 4069029361

Please state your name and civil registration number (CPR) in the message field. If your appeal concerns your business, please enter the CVR number (central business reg. no.).

If your appeal is upheld in full or in part by the Tax Appeals Agency, the fee will be reimbursed to you.

You can read more about how to request a meeting with the Tax Appeals Agency, or how to obtain reimbursement of the costs you may have incurred for expert advice at skatteankestyrelsen.dk.

You can apply to SKAT to pay for your appeal adviser

If you get an appeal adviser to help you with your appeal, you can apply to SKAT to pay for the advice in full or in part, depending on how much of the appeal is upheld. The rules are set out in Part 19 of the Danish Tax Administration Act. More information about this is available in Danish at skat.dk/omkostningsgodtgørelse.

Further information

More information on how to appeal is available in Danish at skat.dk/klage or at skatteankestyrelsen.dk.