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## GES NewsFlash

### Denmark – Reintroduction of the Section 33 A of the Danish Tax Assessment Act



**January 3, 2012**

Section 33 A of the Danish Tax Assessment Act (*Ligningslovens § 33 A* ("LL § 33 A")) which concerns the taxation of fully tax liable individuals' foreign earned income was abolished in connection with the latest tax reform — spring 2012. The rule is now being reintroduced in connection with the Parliament's passing of the budget.

This means that individuals who are fully tax liable to Denmark, but who stay abroad for at least six months and who stay in Denmark for a maximum of 42 days within any six-month period, can be fully or partly exempted from Danish taxation of salary income earned abroad — provided that other conditions for applying the rules have been fulfilled.

Section 33 A of the Danish Tax Assessment Act will be introduced from the time when the rule was abolished; i.e., from 20 September 2012. The resulting legal status will be as if the rule were never abolished.

Individuals who have taken up residence outside Denmark can thus apply Section 33 A of the Danish Tax Assessment Act irrespective whether their stay commenced before or after 20 September 2012.

The reintroduction of LL § 33 A gives the companies and their employees more opportunities for tax planning when working abroad.

#### **Deloitte's view**

If LL § 33 A is to be applied in connection with work performed abroad, we recommend that it is ensured that the conditions stipulated in LL § 33 A must be fulfilled. This applies both to individuals already working abroad and individuals who will in future perform work abroad.

#### **People to contact**

If you have any questions concerning the issues in this *GES NewsFlash*, please contact one of the tax professionals at our Deloitte offices as follows:

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