

Denmark

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Items	Contents
Competent Authority	<p>Corporations: International Corporate Taxation Office Ministry of Taxation Central Customs and Tax Administration, Østbanegade 123 / DK- 2100 København Ø Tel.: + 45 7222 1818 / Fax: + 45 7222 1919.</p> <p>Individuals: Legal Service, Tax office. Ministry of Taxation Central Customs and Tax Administration, Østbanegade 123 / DK- 2100 København Ø Tel.: + 45 7222 1818 / Fax: + 45 7222 1919.</p>
Organization	<p>MAP & APA: TP issues and issues relating to corporations: International Corporate Taxation Office. Non TP issues and issues relating to individuals: Legal Service, Tax office.</p>
Scope of MAP & MAP APA	<ul style="list-style-type: none"> - Relief of double taxation for specific taxpayer. - Application and interpretation of DTC article.
Domestic guidelines & administrative arrangements	<p>None. An operating manual for APA's is expected to be issued in 2007.</p>
Time for filing	<p>MAP: DTC or domestic rules. APA: No specific rules.</p>
Form of request	<p>No specific rules under Danish law.</p> <p>APA: It is recommended that the taxpayer follows the OECD suggestions i.e., a preliminary meeting with the tax administration after which the taxpayer will submit a detailed proposal. MAP: No specific form is required. Written request is, however, expected.</p>
Documentation requirement	<p>No specific rules under Danish law.</p> <p>In practice domestic transfer pricing documentation requirement, cf. Tax Control Act 3B, is relevant, especially in relation to APA cases.</p>
User fees	<p>None.</p>

<i>Tax collection / penalty / interest</i>	Normal principles apply.
<i>Other dispute resolution mechanisms</i>	The EU Arbitration Convention for transfer pricing cases.
<i>Government Website</i>	http://www.skm.dk , www.skat.dk .