



DENMARK

Primary legislation

Tax Control Act No 1264 of 31 October 2013

Act <https://www.retsinformation.dk/Forms/R0710.aspx?id=152434>

Amendment <https://www.retsinformation.dk/Forms/R0710.aspx?id=161110>

Amendment No 2 <https://www.retsinformation.dk/Forms/R0710.aspx?id=176725>

More information on the AEOI portal: <http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/crs-by-jurisdiction/>