

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

<b>Identity</b>	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 <sup>2</sup> ) _____	Engine capacity (h.p.) _____
		Fuel <input type="checkbox"/> Petrol <input type="checkbox"/> Diesel	Number of valves _____
	Past use <input type="checkbox"/> Taxi <input type="checkbox"/> Other	<input type="checkbox"/> ESP system	Number of cylinders _____
<b>Equip-ment</b>	<input type="checkbox"/> Leather upholstery	<input type="checkbox"/> Cruise control	Number of gears/automatic _____
	<input type="checkbox"/> Air condition (manual)	<input type="checkbox"/> Air condition (automatic)	<input type="checkbox"/> ABS brakes
	<input type="checkbox"/> Navigation	<input type="checkbox"/> Xenon lights	<input type="checkbox"/> Radio
	<input type="checkbox"/> Alarm	Number of airbags _____	<input type="checkbox"/> Sunroof
	Equipment package (kind) _____	<input type="checkbox"/> Particulate filter	Number of electric windows _____
		<input type="checkbox"/> Min. 5 stars in NCAP test	<input type="checkbox"/> Parking sensor
		Other equipment (kind): <input type="checkbox"/> _____ <input type="checkbox"/> _____	Windows <input type="checkbox"/> behind driver's seat <input type="checkbox"/> _____
<b>Tax type</b>	Passenger cars	Lorries and vans	Total permissible laden weight _____
	<input type="checkbox"/> Full tax on passenger cars, motorcycles and campers	<input type="checkbox"/> 30% <input type="checkbox"/> 50% <input type="checkbox"/> 95%	Documentation <input type="checkbox"/> enclosed <input type="checkbox"/> (market price etc.)
	<input type="checkbox"/> 70% on taxis		Buses <input type="checkbox"/> 60%
	<b>Above average condition</b> 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.  Note! A customs inspection must be performed for vehicles 0/10 years old.	<b>Average condition</b> 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.	<b>Ready-to-be-sold condition</b> _____ _____
			<b>Below average condition</b> 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.
	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. \_\_\_\_\_ E-mail \_\_\_\_\_

(SE no./Civil reg. no.) \_\_\_\_\_

Vehicle licence  enclosed    Recent photos of the vehicle  enclosed    Daytime telephone no. \_\_\_\_\_

If the Danish Motor Vehicle Agency wants to inspect the vehicle, you will be contacted as soon as possible. Signature \_\_\_\_\_

**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"/> Vehicle's market price of approx. DKK _____	<input type="checkbox"/> Special use <input type="checkbox"/> Vehicle's original new price of approx. DKK _____
The registration tax is estimated based on an overall assessment of the vehicle compared to:	<input type="checkbox"/> Announced prices for comparable vehicles from 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 _____ <input type="checkbox"/> Previous assessments of a similar vehicle to approx. DKK _____	<input type="checkbox"/> to approx. DKK _____ <input type="checkbox"/> to approx. DKK _____ <input type="checkbox"/> 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.

## Information and guidance

### 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 the Danish Motor Vehicle Agency, you have the right to appeal to:

- the Danish motor vehicle appeal board (*motorankæv-nene*), if the appeal concerns the valuation of your vehicle, or
- the Danish National Tax Tribunal (*Landskatteretten*), 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 the Danish Motor Vehicle Agency'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 you appeal:

1. Online via the appeals portal of the Tax Appeals Agency at [skatteankestyrelsen.dk](https://skatteankestyrelsen.dk).
2. As digital post via [borger.dk](https://borger.dk) if you are making an appeal as a private individual, or via [virk.dk](https://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 1,100. 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 you 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](https://skatteankestyrelsen.dk).

#### How to bring a decision before the courts

You may also choose to bring the decision before the courts within three months of the date of the decision. You file a writ (*stævning*) with your local district court (*byret*). The address of the district court is available at the website of the Courts of Denmark at [domstol.dk](https://domstol.dk).

The writ must be issued against:  
Skatteministeriet  
Nicolai Eigtveds Gade 28  
1402 København K  
Denmark

## Information and guidance

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Please visit [domstol.dk](http://domstol.dk) for more information about bringing an action before the courts.

### **You can apply to the Danish Motor Vehicle Agency to pay for your appeal adviser**

If you get an appeal adviser to help you with your appeal, you can apply to the Danish Motor Vehicle Agency 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](http://skat.dk/omkostningsgodtgørelse).

### **Further information**

More information on how to appeal is available in Danish at [skat.dk/klage](http://skat.dk/klage) or at [skatteankestyrelsen.dk](http://skatteankestyrelsen.dk).