

## DENMARK

### SMALL AND MEDIUM ENTERPRISES AND TRANSFER PRICING

**1. Have you established a dedicated website/webpage as a single point of information for SMEs on transfer pricing matters? Alternatively, has information for SMEs on transfer pricing matters been made available electronically via an existing website/webpage? In which language(s) is the information available?**

Denmark does not have a dedicated website/webpage for SMEs on transfer pricing matters. Information for SMEs is available on <http://www.skat.dk/SKAT.aspx?oId=124> – see C.D.11. Transfer Pricing. The information is available in Danish. The guidance includes a description of the relevant legislation and administrative practice.

**2. Do you have a single definition of SME that applies for most direct tax purposes?**

No specific definition of SME for tax purposes.

**3. Do you apply a specific SME definition for transfer pricing purposes?**

Specific criteria for transfer pricing documentation requirements in Denmark:

When the group has less than 250 employed **and** either a total balance of less than DKK 125 million (on a yearly basis) **or** a turnover of less than DKK 250 million the transfer pricing documentation requirements apply only for the following transactions:

- controlled transactions with persons (individuals and legal persons) which are residents of a state without a DTC with Denmark and that state is neither a EC-member state or a EEA-member state
- and
- controlled transactions with a permanent establishment which is located in a state without a DTC with Denmark and that state is neither a EC-member state or a EEA-member state
- and
- controlled transactions with a permanent establishment which is located in Denmark provided that the taxable entity is a resident of a state which do not have a DTC with Denmark and that state is neither a EC-member state or a EEA-member state.

**4. What specific services for SMEs are in place e.g. advanced pricing agreements, dispute resolution (pre- or post-audit), etc.? Is information on these services available electronically on the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?**

Advanced pricing agreements can be obtained by all taxpayers regardless of the size or type of enterprise.

See above concerning transfer pricing documentation requirements for SME.

**5. Are training materials made available to SMEs electronically via the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?**

No

**6. Is information on procedures to provide SMEs with advance certainty on transfer pricing issues (e.g. advanced pricing agreements, rulings and clearances) available electronically via the website(s) identified in question 1 or it is only available from some other source? In which language(s) is the information available?**

The information is available in Danish.

Link: <http://www.skat.dk/SKAT.aspx?oId=124>

- see C.D.11.7.3 – Advanced pricing agreements

**7. Is there a dedicated contact point available to SMEs for transfer pricing compliance issues?**

Danish Customs and Tax Administration (SKAT)  
Compliance  
Centre for Large Enterprises  
Competent Authority  
Sluseholmen 8 B  
DK- 2450 Copenhagen NV  
Att.: Troels Kjølby Nielsen / Head of Competent Authority

**8. Is there a dedicated contact point for advanced pricing agreements, clearances and rulings available to SMEs?**

Danish Customs and Tax Administration (SKAT)  
Compliance  
Centre for Large Enterprises  
Competent Authority  
Sluseholmen 8 B  
DK- 2450 Copenhagen NV  
Att.: Troels Kjølby Nielsen / Head of Competent Authority

**9. Is there a dedicated contact point available to SMEs who want to claim relief from double taxation as a result of a transfer pricing adjustment?**

Danish Customs and Tax Administration (SKAT)  
Compliance  
Centre for Large Enterprises  
Competent Authority  
Sluseholmen 8 B  
DK- 2450 Copenhagen NV  
Att.: Troels Kjølby Nielsen / Head of Competent Authority