

Worth knowing about:

## Tax on account for companies 2026

For 2026, companies can pay tax on account on 20/3, 20/11 and no later than 1/2 2027.

There are two types of on-account tax. Firstly, the compulsory ordinary tax on account, which is calculated by the Danish Tax Agency. Secondly, the voluntary tax on account, which the company decides on. If the company is part of a joint taxation, the total tax on account is paid by the management company.

### Ordinary tax on account

The ordinary tax on account in 2026 is an amount corresponding to half of the average of the company's actual tax for the income years 2022, 2023 and 2024. Of this, half is paid in March and the other half in November.

If the company receives excess tax for the income year 2025, this will automatically be deposited in the tax account to be set-off against the November instalment in 2026. Danish withholding tax on share dividends received by the company in the 2026 income year is treated in the same way as voluntary tax on account payments made by 20 November 2026, i.e. with a deduction of 0.7%.

If the company expects a low income in 2026, the company can request the Danish Tax Agency to reduce the ordinary tax on account. This must be done by digital reporting in TastSelv Erhverv, and it must be done before the payment deadline for the ordinary tax on account of 20/3 and 20/11, respectively.

### Voluntary tax on account

If the ordinary tax on account is not deemed sufficient to cover the actual tax for the income year 2026, the company can supplement the ordinary tax on account with voluntary payments. This can be advantageous as the company avoids paying a non-deductible residual tax surcharge, which for 2026 is expected to be at least 6.6% (= 2025).

The company is free to choose to pay voluntary tax on account in both March and November or only in one of these months. In addition, a so-called 3rd voluntary payment can be made no later than 1/2 2027. However, it should be noted that a voluntary payment in March is credited with a surcharge, whereas a surcharge must be paid on both a voluntary payment in November and a payment at 1/2 2027. For 2025, the surcharge for March/November payments was 0.7%, whereas the surcharge for the 3rd voluntary payment was 1.3%. The surcharges for 2026 are expected to be at least equal to the rates for 2025.

In order for the Danish Tax Agency to recognize that a payment to the company's tax account is to be used to cover tax on account, it is important that the company has previously reported the upcoming voluntary tax on account to the Danish Tax Agency via TastSelv Erhverv. Otherwise, the voluntary payment will be refunded.

It is also important that the company's tax account does not have a negative balance beforehand, as the payment is only used to cover the oldest debt according to the FIFO principle.

### Tax Legal

February 2026



The conclusion is that for the vast majority of companies, it will be most optimal to make a voluntary payment on 1/2 2027.

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## Interest rate considerations

The question of whether it is worthwhile to make voluntary payments depends primarily on the relationship between the company's loan/deposit interest rate and the interest to be paid to the Danish Tax Agency in the form of a residual tax surcharge or, alternatively, the interest credit received in the event of excess tax. Any residual tax for the income year 2026 must thus be paid on 20 November 2027 together with a residual tax surcharge, which is published at the end of the year and is expected to be min. 6.6 % (= 2025). Any excess tax for the 2026 income year will be paid out no later than 22 November 2027 together with a tax-free interest credit of an expected 2.2% (cf. upcoming bill) or offset against any tax on account, etc. due before payment.

However, the interest rate considerations must also take into account that voluntary payments on 20 March result in a surcharge of presumably 0.7% (2025: 0.7%), while a surcharge must be paid on a voluntary payment on 20 November 2026 (2025: 0.7%) as well as 1 February 2027 (1/2 2026: 1.3%). On the other hand, there is nothing to prevent the entire voluntary payment from being paid in November 2026 or 1/2 2027 at the latest.

If the company's borrowing rate is less than 2.7% p.a., the best option is to pay the voluntary tax on account on 20 March 2026. If the borrowing rate is between 2.7% and 3.9% payment should be made on 20 November, and if the borrowing rate is between 3.9% and 8.4% payment should be made on 1 February 2027.

If the company's pre-tax borrowing rate exceeds 8.4% p.a., it is most advantageous not to pay voluntary tax on account at all and instead pay the residual tax on 20 November 2027.

For a company that pays tax on account to cover expected tax arrears by drawing on an overdraft facility or similar, the above can be summarized in the figure at the bottom of the page.

## Deferred income year

Companies with a deferred income year also pay both ordinary and voluntary tax on account on 20/3 and 20/11. The payments are simply credited in the final tax statement for the income year that replaces the calendar year.

For a backdated income year - e.g. 1/7 2025 - 30/6 2026 - the payments in 2026 are thus included in the calculation of the tax for the income year 2026. The last instalment (20/11 2026) is thus paid after the end of the financial year. This makes it possible to adjust the payment to the final tax for the year.

For a company with a forward-dated income year - e.g. 1/4 2026 - 31/3 2027 - the payments in 2026 are included in the calculation of the tax for the income year 2026. The first instalment is thus paid before the start of this year.

## 2026 - assuming the above percentages:

Payment of voluntary tax on account?	Pre-tax loan interest rate less than 2.7% p.a.	Pre-tax loan interest rate between 2.7% and 3.9% p.a.	Pre-tax loan interest rate between 3.9% and 8.4% p.a.	Pre-tax loan interest rate in excess of 8.4% p.a.
March 2026	Yes	No	No	No
November 2026	Yes, if not previously paid	Yes	No	No
1 February 2027	Yes, if not previously paid	Yes, if not previously paid	Yes	No

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