

JANUARY			FEBRUARY			MARCH			APRIL			MAY			JUNE		
Mo 1	New Year's Day	1	Th 1	• Tax prepayment companies, 3rd voluntary payment 2023		Fr 1	• VAT Q4 2023		Mo 1	Easter Monday	14	We 1	• Change of final notice of tax assessment persons 2023		Sa 1		
Tu 2			Fr 2			Sa 2	• VAT Q3+4 2023		Tu 2			Th 2	• Deadline for ordinary resumption 2020		Su 2		
We 3			Sa 3			Su 3			We 3			Fr 3	• Reporting of gifts 2023		Mo 3	• VAT Q1	23
Th 4			Su 4			Mo 4		10	Th 4			Sa 4			Tu 4		
Fr 5			Mo 5		6	Tu 5			Fr 5			Su 5			We 5	Constitution Day	
Sa 6			Tu 6			We 6			Sa 6			Mo 6			Th 6		
Su 7			We 7	• ATP Q4 2023		Th 7			Su 7			Tu 7	• ATP Q1		Fr 7		
Mo 8		2	Th 8			Fr 8			Mo 8		15	We 8			Sa 8		
Tu 9			Fr 9			Sa 9			Tu 9			Th 9	Ascension Day		Su 9		
We 10			Sa 10			Su 10			We 10	• A-tax/AM-contribution		Fr 10	• Establishment account, deadline deduction for previous year		Mo 10	• A-tax/AM-contribution	24
Th 11			Su 11			Mo 11	• A-tax/AM-contribution	11	Th 11	• Dividend		Sa 11	• Dividend		Tu 11	• Dividend	
Fr 12			Mo 12	• A-tax/AM-contribution	7	Tu 12	• Dividend		Fr 12			Su 12	• Salary bill April		We 12		
Sa 13			Tu 13	• Dividend		We 13			Sa 13			Mo 13	• Establishment account, earliest deduction for the year	20	Th 13		
Su 14	• Salary bill December/Q4 2023		We 14			Th 14			Su 14			Tu 14	• Holiday pay (2)		Fr 14	• Holiday pay (2)	
Mo 15	• Holiday pay (2)	3	Fr 15	• Salary bill January		Sa 16	• Salary bill February		Mo 15	• Salary bill March/Q1	16	We 15	• Holiday pay (2)		Su 16		
Tu 16			Fr 16	• Holiday pay (2)		Su 17	• Holiday pay (2)		Tu 16	• Payment to parental leavefund Q1		Th 16	• Establishment account, earliest deduction for the year		Mo 17	• Salary bill May	25
We 17	• A-tax/AM-contribution		Sa 17			Mo 18		12	We 17			Fr 17			Tu 18		
Th 18	• Dividend		Su 18			Tu 19			Th 18			Sa 18			We 19		
Fr 19			Mo 19		8	We 20	• B-tax		Fr 19			Su 19	Whit Sunday		Th 20		
Sa 20			Tu 20	• B-tax		Th 21	• Prepayment of tax, ordinary and voluntary, companies.		Sa 20			Tu 21	• B-tax	21	Fr 21		
Su 21			We 21			Fr 22			Mo 22	• B-tax	17	We 22			Sa 22		
Mo 22	• B-tax		Th 22			Sa 23			Tu 23			Th 23			Su 23		
Tu 23	• Payment to parental leave fund Q4 2022		Fr 23			Su 24			We 24			Fr 24			Mo 24		26
We 24			Sa 24			Mo 25	• VAT February	13	Th 25	• VAT March		Sa 25			Tu 25	• VAT May	
Th 25	• VAT December 2022		Su 25			Tu 26	• EU sales without VAT February		Fr 26	• EU sales without VAT March/Q1		Su 26			We 26	• EU sales without VAT May	
Fr 26	• EU sales without VAT December/Q4 2023		Mo 26	• VAT January	9	We 27	• A-tax/AM-contribution (1)		Sa 27			Mo 27	• VAT April		Th 27		
Sa 27			Tu 27	• EU sales without VAT January		Th 28	• Dividend (1)		Su 28			Tu 28	• EU sals without VAT April	22	Fr 28	• A-tax/AM-contribution (1)	
Su 28			We 28			Fr 29	• Holiday pay (3)		Mo 29	• A-tax/AM-contribution (1)	18	We 29	• A-tax/AM-contribution (1)		Sa 29	• Dividend (1)	
Mo 29	• A-tax/AM-contribution (1)	5	Th 29	• A-tax/AM-contribution (1)		Sa 30			Tu 30	• Dividend (1)		Th 30	• Dividend (1)		Su 30	• Holiday pay (3))	
Tu 30	• Dividend (1)			• Dividend (1)		Su 31	Easter Sunday			• Holiday pay (3)		Fr 31	• Holiday pay (3)				
We 31	• Holiday pay (3)			• Holiday pay (3)													
22 business days excl. 4 Saturdays			21 business days excl. 4 Saturdays			19 business days excl. 5 Saturdays			21 business days excl. 4 Saturdays			21 business days excl. 4 Saturdays			20 business days excl. 5 Saturdays		

(1) Includes enterprises reporting AM-contribution and A-tax, which on an annual basis exceeds DKK 250,000 and DKK 1 m respectively.

(2) The pay period ended between the 16th and the last day of the month.

(3) The pay period ended between the 1st and the 15th of the month before.

Enterprises with annual revenue not exceeding DKK 5 m are to settle VAT on a half-year basis. Enterprises with annual revenue between DKK 5 m and DKK 50 m are to settle VAT on a quarterly basis. Enterprises with annual revenue above DKK 50 m are to settle VAT on a monthly basis.

The due date for reporting of the salary bill for the year for enterprises other than personally owned businesses is 7 months and 15 days after the end.

Annual reports for companies in accounting classes B and C are reported to the Danish Business Authority no later than 6 months after the end for the financial year. Tax returns must be reported on the Danish Tax Authorities within 6 months after the year-end-date. For companies with year-end at March 1st-March 31st the tax return is September 1st. If reporting deadline is the day before or on a Saturday, Sunday or public holiday, the deadline is deferred to the next weekday no later than 9 pm.

TP documentation must be submitted to the Danish Tax Authority no later than 60 days after the expiration of the tax return deadline.

Errors and omissions excepted.

JULY			AUGUST			SEPTEMBER			OCTOBER			NOVEMBER			DECEMBER		
Mo 1	• Extended tax return 2023	27	Th 1			Su 1			Tu 1			Fr 1			Su 1		
Tu 2	• Payment to special pension - closing down of business 2023.		Fr 2			Mo 2	• VAT Q2 • VAT Q1+2	36	We 2			Sa 2			Mo 2	• VAT Q3	49
We 3			Sa 3			Tu 3			Th 3			Su 3			Tu 3		
Th 4			Su 4			We 4			Fr 4			Mo 4		45	We 4		
Fr 5	• Deadline voluntary prepayment of tax 2022 with interest charge.		Mo 5		32	Th 5	• Residence = tax municipality 2025		Sa 5			Tu 5			Th 5		
Sa 6			Tu 6			Fr 6			Su 6			We 6			Fr 6		
Su 7	• Complaint reassessment 2023		We 7	• ATP Q2		Sa 7			Mo 7		41	Th 7	• ATP Q3		Sa 7		
Mo 8		28	Th 8			Su 8			Tu 8			Fr 8			Su 8		
Tu 9			Fr 9			Mo 9		37	We 9			Sa 9			Mo 9		50
We 10	• A-tax/AM-contribution • Dividend		Sa 10			Tu 10			Th 10	• A-tax/AM-contribution • Dividend		Su 10			Tu 10	• A-tax/AM-contribution • Dividend	
Th 11			Su 11	• A-tax/AM-contribution • Dividend		We 11	• A-tax/AM-contribution • Dividend		Fr 11			Mo 11	• A-tax/AM-contribution • Dividend	46	We 11		
Fr 12			Mo 12		33	Th 12			Sa 12			Tu 12			Th 12		
Sa 13			Tu 13			Fr 13	• Holiday pay (2)		Su 13	• Payment to parental leave fund Q3		We 13			Fr 13	• Holiday pay (2)	
Su 14			We 14			Sa 14			Mo 14		42	Th 14			Sa 14		
Mo 15	• Salary bill June/Q2 • Holiday pay (2) • Payment to parental leave fund Q2	29	Th 15	• Salary bill July • Salary bill final settlement method 4, 2023 if financial year = calendar year. • Holiday pay (2)		Su 15			Tu 15	• Salary bill September/Q3 • Holiday pay (2)		Fr 15	• Salary bill October • Holiday pay (2)		Mo 15		
Tu 16			Fr 16			Mo 16	• Salary bill August	38	We 16			Sa 16			Mo 16	• Salary bill November	51
We 17			Sa 17			Tu 17			Th 17			Su 17	• B-tax • Tax prepayment, ordinary and voluntary, companies • Underpayment of tax companies	47	Tu 17		
Th 18			Su 18			We 18			Fr 18			Mo 18			We 18		
Fr 19			Mo 19	• VAT June	34	Th 19			Sa 19			Tu 19			Th 19		
Sa 20			Tu 20	• B-tax		Fr 20	• B-tax		Su 20			We 20			Fr 20		
Su 21			We 21			Sa 21			Mo 21	• B-tax	43	Th 21			Sa 21		
Mo 22	• B-tax	30	Th 22			Su 22			Tu 22			Fr 22	• Overpayment of tax companies 2023, repayment		Su 22	• VAT November • EU sales without VAT November	52
Tu 23			Fr 23			Mo 23		39	We 23			Sa 23			Mo 23		
We 24			Sa 24	• VAT July • EU sales without VAT July		Tu 24			Th 24			Su 24			Tu 24		
Th 25	• EU sales without VAT June/Q2		Su 25			We 25	• VAT August • EU sales without VAT August		Fr 25	• VAT September • EU sales without VAT September/Q3		Mo 25	• VAT October • EU sales without VAT October	48	We 25	• A-tax/AM-contribution (1) • Dividend (1) • Voluntary prepayment of tax 2024, unlimited and without interest charge.	
Fr 26			Mo 26		35	Th 26			Sa 26			Tu 26			Th 26		
Sa 27			Tu 27	• TP documentation (calendar year as income year)		Fr 27			Su 27			We 27			Fr 27		
Su 28			We 28			Sa 28			Mo 28		44	Th 28			Sa 28		
Mo 29	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)	31	Th 29	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)		Su 29	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)	40	Tu 29	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)		Fr 29	• A-tax/AM-contribution (1) • Dividend (1) • Holiday pay (3)		Su 29	• Section 55 payment (overpayment of tax 2024)	1
Tu 30			Fr 30			Mo 30			We 30			Sa 30			Mo 30		
We 31			Sa 31						Th 31						Tu 31	• Holiday pay (3)	
23 business days excl. 4 Saturdays			22 business days excl. 5 Saturdays			21 business days excl. 4 Saturdays			23 business days excl. 4 Saturdays			21 business days excl. 5 Saturdays			20 business days excl. 4 Saturdays		

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