

Order on vehicle registration¹⁾

Pursuant to Section 1(3), Section 2(5), Section 5, Section 6(2), Section 7(2) to (5) and (7), Section 7e(4), Section 7h, Section 14(2) and (3), Section 15(5), Section 17(2) and Section 20(2) of the Act on Vehicle Registration, cf. Consolidation Act No **179 of 22 February 2023**, the following is laid down:

Terminology

Section 1. In this Order, the term 'registration of a vehicle' or its derivatives are used as collective terms for the registration of a vehicle with the assignment of a registration number, re-registration of a registered vehicle without the issuing of a new registration number and deregistration of a registered vehicle.

(2) In this Order, the term 'where subject to the Road Traffic Act' is used for roads in Denmark that are used for general traffic by one or more types of traffic, cf. Section 1 of the Road Traffic Act.

(3) In this Order, except for Chapter 4, the term 'owner' or 'user' of a vehicle, or its derivatives, are used both in cases where there is only one owner or one user, as well as in cases where there are several owners or users of the vehicle. The term 'user' of a vehicle is used for a natural or legal person who is different from the vehicle's registered owner and who has the right to use the vehicle for 30 days or more, without prejudice to Section 5(2) and (3). The same applies to a branch in Denmark of a foreign economic operator or a foreign employer.

(4) In this Order, the term 'in Denmark' refers to the Kingdom of Denmark, except for the Faroe Islands and Greenland.

(5) In this Order, the term 'foreign vehicle' or its derivatives refer to a vehicle, whose owner or user has such a connection to another State, cf. Chapter 4, that the vehicle, if it is to be registered, shall not be registered in the Vehicle Register.

(6) In this Order, the term 'foreign registered vehicle' or its derivatives refer to a vehicle that is registered by a competent authority in another State, the Faroe Islands or Greenland and provided with number plates. The term is also used for a vehicle driving with short-term number plates/marks of a type that can be issued for no more than 7 days, or commercial number plates if permission to drive with the plates or marks is granted by a competent authority in an EU/EEA State, the Faroe Islands or Greenland.

(7) In this Order, the term 'Vienna Convention' refers to the Vienna Convention of 8 November 1968 on Road Traffic.

(8) In this Order, the term 'EU/EEA State' refers to a State that is either a member of the EU or a party to the agreement on the European Economic Area.

(9) In this Order, the term 'registration certificate' or its derivatives refer to the entire registration certificate. Thus, if the certificate consists of two parts, the term includes both parts of the certificate.

Title I **Registration**

Chapter 1

Administration of the Vehicle Register

Section 2. The Danish Customs and Tax Administration (henceforth referred to as 'SKAT', from the Danish name of *Skatteforvaltningen*) manages the Vehicle Register.

(2) SKAT may lay down detailed rules for the management of the Vehicle Register. SKAT may, in particular, lay down rules for the manner in which information must be provided to the register.

(3) SKAT may grant exemptions from Sections 5 to 10; Section 13(2), second sentence; Section 23(4), second sentence; Section 40(1), second sentence and (3); Section 46(2); Section 58(1); Section 69(2), third sentence; Section 92; and Section 93(2), second sentence; if it is justified by particular reasons.

(4) SKAT may, subject to prior consultation with the Danish National Police, permit number plates on passenger cars and light commercial vehicles to be secured differently than with screws or bolts with corresponding caps as stated in Section 70(3), second sentence.

(5) In addition to the processing of information as referred to in Chapter 20, SKAT may, on the basis of a specific assessment, allow the processing of information in the Vehicle Register to the extent that is otherwise permitted.

(6) SKAT may delete registered information about a vehicle 12 years after the vehicle is deregistered, if the vehicle is not since then registered again in the Vehicle Register.

Chapter 2

Types of vehicles to be registered

Section 3. The following types of vehicles are to be registered in the Vehicle Register with number plates before they are used where subject to the Road Traffic Act, without prejudice to Chapter 4 and 6:

- 1) Motor vehicle.
- 2) Tractor or lowboy, without prejudice to (2).
- 3) Moped, without prejudice to (3).
- 4) Trailers or semi-trailers to a vehicle that is to be registered.
- 5) Caravan.
- 6) Trailer equipment other than caravans which is coupled to a motor vehicle, if the design of the trailer equipment makes it possible to tow it at greater speed than 30 km/hour.
- 7) Motor equipment, which is designed and used for the carriage of goods, which is not necessary for the operation of the motor equipment, cf. Section 2(1)(7) of the Act on Vehicle Registration. However, this does not apply to the cases referred to in Section 2(2) of the Act on Vehicle Registration.

(2) A tractor or lowboy as referred to in Section 3 of the Act on Vehicle Registration need not be registered. A tractor or lowboy as referred to in Section 4 of the Act on Vehicle Registration is to be registered as approved and have a number plate before the tractor or the lowboy is put into use where subject to the Road Traffic Act.

(3) A small moped shall only be registered if it was acquired as new on or after 1 July 2006. A mobility scooter need not be registered. A speed pedelec, that is

covered by Order No 878 of 25 June 2018 on the speed pedelecs pilot scheme, need not be registered.

(4) A vehicle belonging to a municipality, if the vehicle is exempt from registration tax in accordance with Section 2(1) Nos 3 or 4 of the Registration Tax Act, shall be registered in the Vehicle Register, but can drive with special municipal number plates.

Chapter 3 *Vintage vehicles*

Section 4. A vehicle that was registered for the first time more than 30 years ago and has been subject to periodic technical inspections, cf. Section 55(1) to (3) of the Order on vehicle approval and technical inspection, may be registered for vintage use.

(2) A vehicle registered for vintage use may only be used occasionally. The vehicle may not be used for commercial transport of passengers, transport of dangerous goods, emergency transport or hiring out without a chauffeur.

(3) A vehicle registered for vintage use may, however, notwithstanding (2), be used for graduation cruising, cf. Order on graduation cruising, parades, etc.

Chapter 4 *Connection with Denmark*

Residence or domicile

Section 5. A vehicle is only registered in the Vehicle Register if the vehicle has an owner resident or domiciled in Denmark, without prejudice to (2) and (3).

(2) Even if an owner of a vehicle is resident or domiciled in Denmark, the vehicle shall not be registered in the Vehicle Register if

- 1) according to a written agreement there is a user of the vehicle;
- 2) the owner has waived the right to use the vehicle in the period of use in the use agreement; and
- 3) the user is not resident or domiciled in Denmark.

(3) Even if no owner of a vehicle is resident or domiciled in Denmark, the vehicle must be registered in the Vehicle Register if there is a user of the vehicle and that user has a residence or domicile in Denmark. However, the vehicle must only be registered in the Vehicle Register if the user has the vehicle at their disposal for 30 days or more where subject to the Road Traffic Act. The obligation to notify the vehicle for registration in the Vehicle Register shall in these cases also be incumbent on the user of the vehicle.

Section 6. A person registered in the Central Population Register as having residence in Denmark is considered to be resident in Denmark.

(2) A person who is not registered in the Central Population Register as having residence in Denmark is considered to be resident in Denmark, if the person concerned stays in Denmark for 185 days or more, or the person concerned stays in Denmark for interrupted periods of a total of 185 days or more within a period of 12 months.

Section 7. A place of business is considered to be equivalent to a fiscal domicile for a company.

Double residence

Section 8. In cases where an owner or user of a vehicle is resident in several States etc. at once, they are considered under Section 5 to be resident in the State etc. where they are domiciled.

(2) A person shall be regarded as being domiciled in the place where they habitually reside. That is, at least 185 days within a calendar year due to private or professional ties.

(3) A person who has no professional ties to a place shall be regarded as being established in the place where they habitually reside. That is, at least 185 days in any calendar year because of a private tie arising from close links between the person concerned and the place where they reside.

(4) A person who does not have private and professional ties to the same place and who therefore has to alternately reside in different places in two or more EU/EEA States shall be regarded as being domiciled in the place of the private tie if that person returns there frequently, which is indicatively at least twice a month, subject to a specific assessment. However, there is no requirement for frequent returns if the person concerned resides in Denmark for the purpose of performing a work assignment of a fixed-term duration of not more than 6 months within 12 months.

(5) Attending university or another school is not included as an element in determining where a person is domiciled in accordance with (2) to (4).

(6) Notwithstanding (4) and (5), a person is considered to be domiciled in Denmark if they are in Denmark for a year or more or stay in Denmark for intermittent periods totalling 365 days or more within a period of 24 months. This does not, however, apply if the other State etc. where the person is also resident is an EU/EEA State and

- 1) the person's spouse and children live in that other State etc.; or
- 2) this other State etc. opposes that the person concerned shall be regarded as being domiciled in Denmark, cf. (7).

(7) In cases where SKAT considers a person to be domiciled in Denmark in accordance with (6) and the other State where the person in question is resident is an EU/EEA State, SKAT will inform the competent authority in the other State of the proposed decision with 8 weeks' notice. If the authority objects to the proposed decision, SKAT shall decide the issue of where the person in question is domiciled in consultation with the authority. If the authority states before the expiry of the time limit that it agrees with the proposed decision, SKAT can make the decision at this point in time. If the authority fails to respond within the deadline, SKAT may take the decision as announced.

(8) If a person does not stay in any State 185 days in any calendar year referred to in (2) and (3), this temporal criterion shall be disregarded for the purpose of determining the State in which they are domiciled that calendar year.

Departure

Section 9. If a registered owner or user of a vehicle gives up their residence or fiscal domicile in Denmark, the vehicle must be deregistered or re-registered for a

new owner or a new user, if the departing person has been decisive for the registration in the Vehicle Register under Section 5.

(2) However, this does not apply if the person concerned is staying in another State, the Faroe Islands or Greenland for less than 185 days.

Arrival

Section 10. If an owner or user of a foreign registered vehicle establishes residence or domicile in Denmark, and the vehicle is to be registered in the Vehicle Register, cf. Chapters 2 and 4, the registration in the Vehicle Register shall be made within 30 days of arrival.

Proof of residence, fiscal domicile or other connection within the EU/EEA

Section 11. Proof of residence or fiscal domicile in or in connection with another EU/EEA State may be furnished by any appropriate means of proof, including identity card or other valid document.

(2) If SKAT has doubts about the validity of a declaration of residence or fiscal domicile in or connection with another EU/EEA State which is submitted on the basis of a form of proof as referred to in (1), SKAT may require further information or proof with a view to specific control measures.

Proof of the right to drive with a foreign registered vehicle in Denmark

Section 12. A person can drive a foreign registered vehicle in Denmark without prior permission from SKAT, unless otherwise provided in Chapter 6.

(2) For persons with double residence, SKAT issues on request written proof of the right to drive a foreign vehicle in Denmark, indicating under what conditions this right is determined. Proof of this kind is issued for no more than 12 months.

Chapter 5

Registration abroad etc.

Section 13. A foreign registered vehicle may not simultaneously be registered in the Vehicle Register. If the vehicle is to be registered in the Vehicle Register, the vehicle's foreign registration certificate and number plates are confiscated, cf. Sections 45 and 46.

(2) If a natural or legal person resident or domiciled in Denmark wants to use a foreign registered vehicle in Denmark and if the vehicle is to be registered in the Vehicle Register, cf. Chapters 2 and 4, SKAT must be informed of the entry into service where subject to the Road Traffic Act, before the entry into service takes place, with an indication of the day of entry into service at www.skat.dk/motorudland. SKAT shall issue an electronic receipt for the notification. The receipt must be kept in the vehicle when driving and, upon request, shown to the police or SKAT. The vehicle may only be driven in Denmark by the person who has notified the entry into service to SKAT and by persons belonging to the household of the person in question. If the notifier is a company, the vehicle may be driven by an employee of the company concerned. The vehicle is to be registered in the Vehicle Register no later than 30 days after the vehicle is put into service.

Section 14. A foreign motor vehicle shall be registered by a competent authority in that State etc. and provided with number plates, before the vehicle is used where subject to the Road Traffic Act.

(2) (1) shall apply mutatis mutandis to the following foreign vehicles:

- 1) A trailer for a motor vehicle, if the trailer has a permissible laden mass exceeding 750 kg and the owner or user of the trailer is resident or domiciled in a country that has ratified the Vienna Convention. If the owner or user is resident or domiciled in a State that has not ratified the Vienna Convention, the trailer does not need to be registered, irrespective of its weight.
- 2) A moped with a maximum design speed exceeding 30 km/h.
- 3) Motor equipment, a tractor or a trailer for motor equipment or a tractor, if the vehicle is to be registered in the home country of the owner or user.

(3) A foreign registered vehicle may not be used where subject to the Road Traffic Act if the vehicle may not be used on the roads in the State etc. where the vehicle is registered, e.g. because of failure to present the vehicle for technical inspection or due to tax arrears on the vehicle.

(4) (1) to (3) shall apply mutatis mutandis to driving with short-term number plates/marks or commercial number plates, cf. Section 1(6). A vehicle with short-term number plates/marks or commercial number plates may not be used for commercial transport of passengers or goods.

Chapter 6

Use of a foreign registered vehicle in Denmark

Section 15. A **natural** person who is resident **in Denmark** or a **legal person** domiciled in Denmark may not drive a foreign registered vehicle where subject to the Road Traffic Act, unless the driving takes place as referred to in Section 2(10), Section 13(2) or Sections 16 to 26.

(2) A resident alien may drive a foreign registered vehicle where subject to the Road Traffic Act in the following cases:

- 1) If the owner or user of the vehicle registered abroad in accordance with Chapter 4 is a passenger during the drive, cf. Section 36(6).
- 2) If the vehicle is driven with short-term number plates/marks, cf. Section 1(6), second sentence, and Section 36(8).
- 3) If the vehicle has been rented abroad for a period not exceeding seven days, the driver has the right to drive the vehicle in accordance with the rental agreement and driving where subject to the Road Traffic Act is only permitted from the border and directly to the location in Denmark where the vehicle is to be handed over under the rental agreement. The rental agreement must be kept in the vehicle when driving and, upon request, shown to the police or SKAT.
- 4) If the vehicle has been made available to the driver in accordance with an insurance contract after the vehicle of the person in question was damaged while driving outside the country and the vehicle is driven directly from the border to the residence and on to the handover point. Proof that the driving is done for this purpose must be kept in the vehicle when driving and, upon request, shown to the police or SKAT.
- 5) If the vehicle has been made available by a foreign garage in connection with the repair of a Danish-registered vehicle (garage vehicle). The person who drives the vehicle in Denmark must be either registered in the Vehicle Register

as the owner or user of the vehicle under repair, or a person belonging to that owner or user's household or an employee of that owner or user's company. SKAT must be informed of the entry into service where subject to the Road Traffic Act prior to the entry into service, indicating the day of entry into service at www.skat.dk/motor-udland. SKAT shall issue an electronic receipt for the notification. The receipt from SKAT and the loan contract from the garage must be kept in the vehicle when driving and, upon request, shown to the police or SKAT. The loan contract must state that the vehicle is a garage vehicle made available during the repair of a Danish registered vehicle, including the registration number of the Danish vehicle. It is not permitted to drive with a foreign registered garage vehicle for more than 30 days within a period of 12 months per Danish registered vehicle

Light goods vehicles or lorries

Section 16. A foreign registered motor vehicle or coupled combination of vehicles intended solely for the carriage of goods may be driven where subject to the Road Traffic Act by a person resident in Denmark, if the vehicle is registered to a company not established in Denmark and the driving is carried out solely as the commercial carriage of goods for hire or reward in accordance with Regulation (EC) No 1072/2009 of the European Parliament and of the Council of 21 October 2009 on common rules for access to the international road haulage market.

(2) A natural person who is resident in Denmark or a legal person domiciled in Denmark who rents a vehicle registered in another EU/EEA State for use in the commercial carriage of goods for hire or reward in accordance with Directive (EU) 2022/738 of the European Parliament and of the Council of 6 April 2022 and the Road Haulage Act, may use such vehicle for a maximum period of 30 days from the date of the first entry into service where subject to the Road Traffic Act, without the vehicle having to be registered in the Vehicle Register.

Buses

Section 17. A foreign registered motor vehicle, which is designed for the carriage of more than 9 persons, the driver included, may be driven where subject to the Road Traffic Act by a person resident in Denmark, if the vehicle is registered to a company not established in Denmark, and the operation is carried out solely as commercial passenger transport in accordance with Regulation (EC) No 1073/2009 of the European Parliament and of the Council on common rules for access to the international market for coach and bus services, and amending Regulation (EC) No 561/2006.

(2) (1) shall apply mutatis mutandis if the motor vehicle is registered to a non-profit association not established in Denmark.

Mobile cranes

Section 18. SKAT may allow a foreign registered mobile crane, cf. Section 3 of the Order on special transport, which shall be used exclusively as a working tool, to be operated where subject to the Road Traffic Act by a person resident in

Denmark. The permission may be granted for up to 6 months and shall cover the person who has received the permission and the person in question's employees.

Garage use etc.

Section 19. A person resident in Denmark who is employed by a car company, a car service station, a car rental company, a garage, a hotel, a motor organisation, a shipping company, a rescue service, a parking facility, a ship-broker, a freight forwarder, a technical inspection company or a technical re-inspection company may drive a foreign registered motor vehicle where subject to the Road Traffic Act if the drive only take place in the process of the collection, delivery, testing, parking, preparation, shipping or return transport of the vehicle.

Taxis

Section 20. A person resident in Denmark may drive a foreign registered motor vehicle, which is registered for taxi services in that State etc.

(2) The vehicle may only be used for commercial passenger transport where subject to the Road Traffic Act.

(3) It is a prerequisite for driving that SKAT has exempted the vehicle from tax under the Registration Tax Act. The exemption shall be kept in the vehicle when driving where subject to the Road Traffic Act and shown to the police or SKAT on request.

Company car - employees

Section 21. A worker resident in Denmark who is provided with a foreign registered motor vehicle by a company established or with a permanent office in another EU/EEA State may drive the vehicle where subject to the Road Traffic Act.

(2) It is a prerequisite for driving that SKAT has exempted the vehicle from tax under the Registration Tax Act. The vehicle may be driven only by the person benefiting from the exemption or by a person belonging to that person's household.

(3) The exemption shall be kept in the vehicle when driving where subject to the Road Traffic Act and shown to the police or SKAT on request.

Economic operators

Section 22. A self-employed person residing in Denmark who is established or provides services in another EU/EEA State and in this connection uses a foreign registered motor vehicle to carry out these self-employed commercial activities in another EU/EEA State may drive the vehicle where subject to the Road Traffic Act.

(2) Section 21(2) and (3) shall apply mutatis mutandis.

Commercial testing of motor vehicles or equipment for motor vehicles

Section 23. SKAT may grant - to natural or legal persons who are economic operators and who are engaged in the development, production and sale of motor vehicles and who, on a continuous and not insignificant scale, need to professionally test motor vehicles or equipment integrated into motor vehicles -

permission for a person resident in Denmark to drive a foreign registered motor vehicle in connection with the testing of the vehicle or vehicle equipment for up to 60 days for each vehicle. Driving may only be carried out with a motor vehicle, where the applicant does not have or have the possibility to have a similar Danish registered motor vehicle in Denmark, including by renting or leasing.

(2) in Denmark, the vehicle may only be driven by the economic operator or their employees. However, the vehicle may be driven by a test person who is not employed by the economic operator if the economic operator or at least one of their employees is a passenger during the drive. The vehicle may be driven only for the purpose of fulfilling the commercial purpose referred to in (1).

(3) SKAT issues a permission with information on the conditions of use. The permission must be kept in the vehicle when driving where subject to the Road Traffic Act and, upon request, shown to the police or SKAT. The permission is valid for one year.

(4) Prior to the entry into service of a foreign registered motor vehicle where subject to the Road Traffic Act, the economic operator must inform SKAT of this fact, indicating the period of use of the vehicle in Denmark, the purpose of driving and the vehicle chassis number at www.skat.dk/motor-udland. SKAT shall issue an electronic receipt for the notification. The receipt must be kept in the vehicle when driving where subject to the Road Traffic Act and on request shown to the police or SKAT.

Major international events

Section 24. SKAT may allow a person resident in Denmark to drive a foreign registered motor vehicle where subject to the Road Traffic Act for up to 6 weeks for use in connection with State visits, large international events or similar, if the driving in question cannot be covered without difficulty by vehicles already registered in Denmark.

(2) The permission must be kept in the vehicle when driving where subject to the Road Traffic Act and, upon request, shown to the police or SKAT.

Driving exclusively outside the country's borders

Section 25. SKAT may allow a person resident in Denmark, who mainly resides outside the country, to drive a foreign registered motor vehicle for a specified period where subject to the Road Traffic Act between the border and the domicile of the person concerned in Denmark in connection with vacation or public holidays. The permission may only be granted for private driving.

(2) SKAT may additionally allow a person resident in Denmark to drive a foreign registered motor vehicle where subject to the Road Traffic Act transiting directly from the place of importation to the place of export.

(3) The permission must be kept in the vehicle when driving where subject to the Road Traffic Act and, upon request, shown to the police or SKAT.

Section 26. SKAT may allow a person resident in Denmark for a specified period professionally to drive a foreign registered motor vehicle where subject to the Road Traffic Act. Permission may be granted for/to:

- 1) Driving with a vehicle specially equipped for test drives and for other drives with the same purpose. The permission may be granted for up to 60 days in any 12-month period.
- 2) Importers and traders in connection with the test drive for traders and the press of a new vehicle model provided by the manufacturer or their representative, if the applicant does not have a corresponding registered or unregistered vehicle available in Denmark. The permission may be granted for up to 30 days for every new vehicle model.
- 3) Journalists with the motor sector as their main focus area for test drives of new models provided by the importer, dealer, manufacturer or their authorised representative. The permission may be granted for up to 14 days for every new vehicle model.

(2) The permission must be kept in the vehicle when driving where subject to the Road Traffic Act and, upon request, shown to the police or SKAT.

Chapter 7

Requirements etc. for a foreign vehicle used in Denmark

Insurance

Section 27. A foreign motor vehicle and a trailer attached to it may only be used where subject to the Road Traffic Act if liability insurance has been taken out for the vehicle in accordance with the Road Traffic Act.

(2) The insurance obligation is automatically considered to be satisfied for vehicles registered in an EU/EEA State, Andorra, the Faroe Islands, Gibraltar, Greenland, Monaco, San Marino or Switzerland. For vehicles registered in another State than those listed here, the driver must be in possession of a valid international green insurance card or a frontier insurance policy issued by the Danish Motor Insurers' Bureau. The insurance document must be signed and show that mandatory liability insurance is in effect and that the scope of the insurance is the EU/EEA Member States.

Technical requirements

Section 28. A foreign motor vehicle or a foreign trailer for a motor vehicle may be used where subject to the Road Traffic Act if the vehicle at least satisfies the technical requirements following from the Vienna Convention, Annex 5, and elsewhere in this Chapter.

(2) If the vehicle owner or user is resident or domiciled in a State that has not ratified the Vienna Convention, the vehicle must at least meet the technical requirements following from the International Convention on Road Traffic of 19 December 1949, cf. Order No 7 of 2 March 1956, and elsewhere in this Chapter.

(3) There may be laid down in other legislation etc., technical requirements that must be met before a foreign vehicle may be put into service where subject to the Road Traffic Act.

Section 29. A foreign vehicle shall observe the rules in the Order on maximum width, length, height, weight and axle load of vehicles, except for Section 3(4), Section 12(2) and Section 22(5).

(2) However, a semi-trailer may exceed the length limits laid down in the Order referred to in (1), provided that the total length of the semi-trailer combination does not exceed 15.50 m.

Section 30. A foreign vehicle with headlamps with asymmetrical passing beam designed for left-hand traffic may only be used in Denmark if the sector shaped part of the lens from which the asymmetric beams are emitted is covered, or the lamps are adjusted for right-hand traffic.

Section 31. The rules of the Road Traffic Act regarding the coupling of trailers and side-cars shall apply mutatis mutandis to foreign vehicles.

(2) However, a foreign motorcycle or bicycle may be coupled to a side-car attached to the left of the motorcycle or bicycle.

Section 32. Foreign motor equipment, a tractor and trailer for motor equipment or a tractor, may be used where subject to the Road Traffic Act if the vehicle satisfies the requirements pursuant to this Chapter and the Order on the design of and equipment for tractors and motor equipment etc.

Section 33. Only a vehicle that satisfies the conditions in Section 2(7) of the Road Traffic Act is considered to be a moped. If a foreign moped does not satisfy these conditions, it is considered as a motorcycle.

(2) A foreign moped with a maximum design speed exceeding 30 km/h must meet the requirements applicable to motorcycles. It is however not required that the number plate be illuminated when it is dark.

(3) A foreign moped with a maximum design speed not exceeding 30 km per hour shall comply with the requirements of Section 31, Nos 2 to 6 and Section 32(1), Nos 1 and 2 of the Order on the fitting-out and equipping of vehicles. The moped must also be fitted with a red rear reflector and an identification mark indicating cylinder volume and marked 'CM'.

Section 34. A foreign bicycle shall be equipped with:

- 1) Brakes that can brake the bicycle in a safe, rapid and effective manner.
- 2) A red reflector that can be seen from behind.
- 3) Devices that allow the bicycle to display a white or yellowish light at the front and a red light at the rear.
- 4) A clearly-ringing bell, which must be located on the handlebar. The bicycle shall not be equipped with any other signalling device.

Chapter 8

Proof of registration abroad etc.

Registration number

Section 35. A foreign registered car must display the car's registration number both at the front and at the rear. If the owner or user of the car is resident or domiciled in a State that has not ratified the Vienna Convention, it is only required that the car displays its registration number at the rear.

(2) A foreign registered motorcycle must display the motorcycle's registration number at the rear.

(3) A foreign trailer, which under Section 14 is to be registered, must show the trailer's registration number at the rear. If the trailer is not to be registered under Section 14, the vehicle must display, at the rear, either the towing vehicle registration number or the trailer's own registration number.

(4) The registration number shall consist of Arabic numerals or Roman letters. If other numerals or letters are used, the registration number must also be displayed with Arabic numerals or Roman letters, respectively.

(5) The registration number may either be affixed to a special plate (number plate) or attached to or painted on the vehicle itself. In both cases, Section 70(1) and (2) shall apply.

(6) (1) to (5) shall apply mutatis mutandis to a foreign registered moped, foreign registered motor equipment, foreign registered tractor and foreign registered trailer for motor equipment or a tractor, cf. Section 14.

(7) (1) to (6) shall apply mutatis mutandis when using short-term number plates/marks or commercial number plates, cf. Section 1(6), second sentence.

Registration certificate

Section 36. A registration certificate means a document issued by the competent authority of that State, the Faroe Islands or Greenland that is designated as proof that the vehicle is registered.

(2) The registration certificate of a trailer may consist of the trailer being indicated in the registration certificate of the towing vehicle.

(3) For vehicles registered in an EU/EEA State, Council Directive 1999/37/EC on the registration documents for vehicles applies.

(4) If the vehicle is not registered in an EU/EEA State, the registration certificate shall be written with Roman letters or Arabic numerals and at least indicate the following:

- 1) Vehicle registration number, brand, chassis number, date of first registration or year of manufacture and name and address of the holder of the certificate.
- 2) The period of validity of the certificate, if the certificate is time-limited.
- 3) The permissible laden mass of the vehicle if the vehicle is intended for the carriage of goods and registered in a State which has ratified the Vienna Convention.

(5) For vehicles not registered in an EU/EEA State, a driving permit issued in accordance with the International Convention relative to Motor Traffic of 24 April 1926 shall be treated as a registration certificate if the permit has been issued within the previous year.

(6) The registration certificate or driving certificate must be kept in the vehicle when driving where subject to the Road Traffic Act and, upon request, shown to the police or SKAT. If the vehicle is registered in an EU/EEA State and the registration certificate consists of two parts, only Part I must be kept in the vehicle.

(7) The provisions in (1) to (6) shall apply mutatis mutandis to vehicles referred to in Section 35(6).

(8) For driving with short-term number plates/marks or commercial number plates, cf. Section 1(6), second sentence, the permission to use the plates/marks shall be kept in the vehicle when driving where subject to the Road Traffic Act and shown to the police or SKAT on request.

Country registration mark

Section 37. A foreign motor vehicle and a foreign trailer for a motor vehicle must display the country registration mark at the rear.

(2) A trailer for a foreign motor vehicle shall, if the trailer is not registered, be provided with the country registration mark of the towing vehicle at the rear.

(3) The country registration mark shall consist of at least one and at most three Roman letters, painted in black against a white elliptical base, without prejudice to (6). The letters shall be at least 80 mm high and the line width at least 10 mm.

(4) The ellipse of a country registration mark on a motorcycle shall be at least 175x115 mm. On the country registration mark of other motor vehicles and their trailers, the ellipse shall be at least 240x145 mm if the mark consists of three letters. The dimensions can be reduced to 175x115 mm if the mark consists of one or two letters.

(5) The country registration mark shall be affixed in accordance with Section 70(1) and (2). However, the ellipse may be placed vertically if the country registration mark consists of only one letter.

(6) For vehicles registered in an EU/EEA State, the EU number plate shall be valid as a country registration mark in accordance with Council Regulation (EC) No 2411/98 of 3 November 1998 on the recognition in intra-Community traffic of the distinguishing sign of the Member State in which motor vehicles and their trailers are registered.

Chapter 9

Basis for registration

Registration notification

Section 38. Notification of a vehicle for registration in the Vehicle Register is made to SKAT or to a number plate operator authorised under Chapter 18 or 19.

(2) A number plate operator authorised under Chapter 18 cannot:

- 1) Register a vehicle which has previously been registered in cases where the most recent registration certificate is not available.
- 2) Register a vehicle in cases referred to in Section 44.
- 3) Register a vehicle as an emergency vehicle, cf. Section 53.
- 4) Undertake a time-limited registration of a vehicle under Section 59.
- 5) Register a vehicle with special number plates or marks as referred to in Section 68(4), Nos 1 and 4 to 6.
- 6) Re-register a vehicle with special number plates as referred to in Section 68(4), Nos 1, 2, 4 and 5 to another owner or user without changing the registration number.

(3) A number plate operator authorised under Chapter 19 may only undertake the registrations referred to in Section 98.

(4) There must be a basis for registration referred to in Sections 39-53 for registration in the Vehicle Register to take place.

(5) A number plate operator shall keep for 12 months the registration certificate and any power of attorney which constitutes the basis for the registration of a previously registered vehicle or the re-registration of a registered vehicle with the issue of a new registration certificate, without prejudice to Section 46. If a vehicle is deregistered for the purpose of scrapping the vehicle, the number plate operator, with the exception of the police and insurance companies, shall also

keep the vehicle registration certificate **and any power of attorney** for 12 months. After the end of the 12 months, the number plate operator shall destroy the registration certificate **and any power of attorney** unless SKAT decides otherwise.

Section 39. Only the owner of a vehicle can notify the vehicle for registration, without prejudice to Section 5(3), third sentence. The notifier must present photo ID, if the notifier is a natural person, and the registration is done in person.

(2) Notification may be made by power of attorney from the owner of the vehicle. The person who holds the registration certificate of the vehicle is considered to be authorised by the owner to notify the vehicle for registration.

(3) During registration, no actual examination of the ownership rights to the vehicle under civil law is carried out. If the vehicle is registered or has previously been registered, but the registration certificate lost, an examination of whether the notifier meets the conditions laid down in Section 58(1) in order to have the registration certificate replaced is carried out.

Section 40. The notification shall state the owner's full name and address. The CPR number or CVR number must also be stated.

(2) If the notification is made by power of attorney, their identifying information as per above shall also be provided.

(3) The address of a natural person is stated as the place where the relevant person is resident in accordance with the Central Population Register Act. If the person concerned does not have such a residence, the place where the person concerned resides permanently is to be provided.

(4) The address of a legal person is stated as the place of fiscal domicile in Denmark. If the relevant legal person does not have such a fiscal domicile, the location of its address in Denmark shall be provided.

Self-service

Section 41. The provisions of Sections 39 and 40 shall apply mutatis mutandis to the re-registration of a vehicle under Section 100.

Registration of a vehicle user

Section 42. If a user of a registered vehicle is resident or domiciled in Denmark, cf. Chapter 4, the person concerned shall be registered as user of the vehicle.

(2) When registering a user, Sections 39 and 40 shall apply mutatis mutandis.

Previous registration

Section 43. If a used vehicle is to be registered in the Vehicle Register and it has previously been registered in the Vehicle Register – or prior to 6 June 2012 in the Central Register for Motor Vehicles – such registration certificate shall be submitted before a new registration can take place.

(2) The provision in (1) does not apply if the conditions are met in Section 58(1) to have a registration certificate replaced.

Section 44. If a used vehicle shall be registered in the Vehicle Register and the vehicle has most recently been registered in Denmark under the rules for the

vehicles of the Danish royal family, Danish Defence, or the Danish Emergency Management Agency, proof of the ownership of the vehicle must be presented to SKAT before registration can take place.

Section 45. Entry of a used vehicle from an EU/EEA State, the Faroe Islands or Greenland, requires that the latest foreign registration certificate shall be handed over to SKAT or the authorised number plate operator responsible for registration in the Vehicle Register, before registration can be take place.

(2) If the notifier declares to SKAT that the registration certificate or parts thereof have been lost or confiscated, they must submit to SKAT other proof of the vehicle's most recent foreign registration, and the competent authority of the State in which the vehicle has last been registered, and in writing or electronically confirm that they have the right to register the vehicle in another one of the States etc., referred to in (1). If the notifier declares that the vehicle has not previously been registered, proof to that effect must be presented to SKAT.

(3) If the vehicle is fitted with number plates, they must be handed over to SKAT.

Section 46. If a used vehicle is imported from a State outside the EU/EEA, the Faroe Islands or Greenland, the latest foreign registration certificate must be handed over to SKAT before registration can take place in the Vehicle Register.

(2) If the notifier declares to SKAT that the registration certificate or parts thereof have been lost or confiscated, they must submit to SKAT other proof of the vehicle's most recent foreign registration. If the notifier declares that the vehicle has not previously been registered, proof to that effect must be presented to SKAT.

(3) If the vehicle is fitted with number plates, they must be handed over to SKAT.

Roadworthiness

Section 47. Before registration of a new EC type-approved vehicle which shall not be subject to technical inspection, the Vehicle Register shall have received an EC certificate of conformity or a type-approval certificate in accordance with the requirements laid down in the Order on vehicle approval and technical inspection.

(2) A vehicle to be approved in accordance with the Order on vehicle approval and technical inspection is to be registered with such approval before it is put into service where subject to the Road Traffic Act.

(3) If the design, equipment, type, usage or vehicle coupling of a vehicle is modified and the modification is to be approved in accordance with the Order on vehicle approval and technical inspection, the modification must be notified for registration before the vehicle is used with the modification where subject to the Road Traffic Act.

(4) For the notification of registration for a car to be coupled without being subject to a technical inspection and without approval, and which according to the Order on the coupling without being subject to a technical inspection of cars and trailers with a permissible laden mass not exceeding 3,500 kg, in order to be registered as such, the registration notification shall be accompanied by a statement to the effect that the car is in compliance with said Order.

Liability insurance

Section 48. A motorised vehicle can only be registered if liability insurance in accordance with the Road Traffic Act has been taken out for the vehicle.

Registration tax

Section 49. A vehicle can only be registered if the registration tax for the vehicle is paid in accordance with the Registration Tax Act.

(2) SKAT shall register in the Vehicle Register when tax is paid on a vehicle in accordance with the Registration Tax Act.

(3) The following vehicles can be registered without proof that the tax has been paid:

- 1) Vehicles with a permissible laden mass over 4 tonnes which were unambiguously manufactured and equipped for the carriage of goods and which have not been equipped for another purpose.
- 2) Motor vehicles which are mainly equipped as and exclusively registered as tow vehicles for another tax-exempt vehicle.
- 3) Ambulances, cf. Section 53, or hearses, cf. Section 2(1), No 4 of the Registration Tax Act.
- 4) Fire engines, cf. Section 53.
- 5) Vehicles covered by the Act on bus services, whose permission for bus services, including regular services, is presented at the time of notification, cf. Section 2(1), No 5 of the Registration Tax Act.
- 6) Tractors.
- 7) Mopeds.
- 8) Trailers or semi-trailers which are unambiguously constructed and designed for the carriage of goods, cf. Section 2(1)(12) of the Registration Tax Act.
- 9) Caravans or other trailer equipment subject to registration
- 10) Motor equipment.
- 11) Electric motor vehicles, provided they are exempt from registration tax, or fuel cell vehicles.

(4) When notifying a registered car – that is taxable for registration in accordance with Section 5 of the Registration Tax Act – for re-registration with a new permissible laden mass, proof of the paid registration tax must be provided, unless the car's permissible laden mass is changed within one of the following ranges:

- 1) 0-2,000 kg.
- 2) 2,001-2,500 kg.
- 3) 2,501-3,000 kg.
- 4) 3,001-4,000 kg.

Road haulage

Section 50. If a registered user of a motor vehicle or trailer combination has permission to carry goods for hire, such permission shall be registered on the vehicle.

Company car use

Section 51. A vehicle, which in accordance with the Road Haulage Act must be notified for company car use, must be notified for registration as such.

(2) The vehicle registration certificate then serves as proof of the notification. The registration certificate (Part I, if the certificate is in two parts) or a copy thereof must be kept in the vehicle when driving where subject to the Road Traffic Act and, upon request, shown to the police.

Taxi services and similar

Section 52. A vehicle to be used for commercial passenger transport (taxi services, limousine services or driving for a public authority which the authority carries out pursuant to the Act), for which permission is required under the Taxi Act, must be notified for registration as such.

(2) The permission for taxi services etc. must be presented to SKAT, before registration can take place in the Vehicle Register.

Emergency transport

Section 53. A vehicle that is to be used for emergency transport must be notified for registration as such in the Vehicle Register. At the time of notification, the Danish Road Traffic Authority's permission for emergency transport shall be presented.

Chapter 10 Registration certificate etc.

Receipt for registration notification

Section 54. If a vehicle is notified for registration, SKAT or an authorised number plate operator issues to the notifier a receipt for the notification, unless the notification is immediately rejected. The receipt is accepted in Denmark as proof that the vehicle has been provisionally registered until the registration certificate can be issued.

(2) In addition, number plates are provided for the vehicle if the vehicle has not been registered before. The same applies if the vehicle is registered, but must have different number plates than previously.

Rejection

Section 55. If SKAT finds, before issuing a registration certificate, that the conditions for registration are not fulfilled, the registration of the vehicle is rejected.

Date of first registration

Section 56. If a vehicle is first registered in another State, the Faroe Islands or Greenland, the date of such shall be registered as the vehicle's first registration. If the date is not stated, the year of manufacture that the inspection company has reported to the Vehicle Register shall be registered. The same applies to a vehicle that is registered for the first time in accordance with the rules applicable to

vehicles of the Danish royal family, Danish Defence, and the Danish Emergency Management Agency.

(2) For a vehicle that is not new but has not previously been registered, the year of manufacture reported by the inspection body to the Vehicle Register is indicated. The same applies for a vehicle that is made by rebuilding an old vehicle under such circumstances that new registration tax is to be paid.

(3) If a vehicle's year of manufacture is used, the vehicle is considered to be registered for the first time on the first day of the year of manufacture.

Registration certificate

Section 57. SKAT issues a certificate of registration of a vehicle in the Vehicle Register.

(2) The certificate is issued in two parts (Part I and Part II) in accordance with Council Directive 1999/37/EC on the registration documents for vehicles. In the case of a time-limited registration as referred to in Section 59, a time-limited registration certificate consisting of only one part (Part I) shall be issued.

(3) SKAT sends the registration certificate to the vehicle owner at the address provided under Section 40(3) or (4). If the vehicle is registered with several owners, the certificate is sent to the owner who at the time of registration is indicated as the addressee for the registration certificate.

Replacement certificate

Section 58. SKAT issues a replacement for a registration certificate that has been damaged, lost or cannot be presented, if one of the following conditions is fulfilled:

- 1) The person who is registered as the owner of the vehicle provides a statement that the original certificate has been wholly or partly lost, or hands over the original registration certificate in a damaged state.
- 2) A person who is the owner of the vehicle according to a bailiff record, court record or similar, without this being shown in the Register, reasonably shows that the original registration certificate cannot be obtained.
- 3) A person who has become the owner of the vehicle according to a written statement from the registered owner reasonably shows that the original registration certificate cannot be obtained.

(2) If only part of the registration certificate is missing, the remaining part of the registration certificate shall be handed over together with the application for a replacement certificate.

(3) The replacement certificate is sent to the registered owner, cf. Section 57(3).

Chapter 11

Time-limited or temporary registration

Immediately driving out of the country

Section 59. In connection with a provisional registration, cf. Section 54, SKAT may issue a time-limited registration certificate consisting only of Part I in the following cases:

- 1) The registered owner or user of the vehicle wishes to use the vehicle abroad before the normal registration certificate can be issued.
- 2) The conditions for issuing a replacement for the registration certificate are satisfied, cf. Section 58, and the registered owner or user of the vehicle wishes to use the vehicle abroad before the replacement certificate can be issued.
- (2) The time limitation is set according to the purpose of the drive, though no more than four weeks.

Registration of customs plates

Section 60. SKAT may allow a new vehicle purchased in Denmark to be issued a time-limited registration with customs plates. The same applies to a used vehicle that was last registered in Denmark with anything other than customs plates.

(2) Permission may be granted to a person resident in Denmark if the person in question intends to take and use the vehicle abroad in connection with emigration or longer stays abroad. Permission to drive where subject to the Road Traffic Act may only be granted for 21 days before departure and by extension to this for no more than 6 additional months for driving abroad. If the person in question has departed before the date of registration, permission to drive where subject to the Road Traffic Act may only be granted for a maximum of 24 hours in connection with the collection of the vehicle.

(3) A permission in accordance with (2) may, for vehicles subject to periodic technical inspection in accordance with the Order on vehicle approval and technical inspection,

- 1) Section 55(1), only be granted for a maximum of one year from the last approval date or from the first registration date;
- 2) Section 55(2), only be granted for a maximum of two years from the last approval date or from the first registration date; and
- 3) Section 55(3), only be granted for a maximum of two years from the last approval date or four years from the first registration date.

(4) If the applicant satisfies the conditions to have the vehicle registered with customs plates, SKAT issues a time-limited registration certificate. If the vehicle has been approved under Section 72(2) of the Order on vehicle approval and technical inspection, such is indicated on the registration certificate.

(5) A vehicle with customs plates cannot be re-registered to another owner or user. The customs plates cannot be transferred to another vehicle.

Temporary approval by a technical inspection company

Section 61. If a vehicle is given temporary approval by a technical inspection company in accordance with the Order on vehicle approval and technical inspection, the vehicle can be registered in the Vehicle Register if the vehicle otherwise satisfies the conditions to be registered. It is registered that the approval is temporary.

(2) If the Danish Road Traffic Authority approves the exemption application, the vehicle can be registered definitively. If the Danish Road Traffic Authority rejects the exemption application, the registration shall lapse.

Change of registered information and deregistration

New owner or user

Section 62. If a registered vehicle changes owner or user, the user (in case of a change in ownership, the new owner) has the obligation to notify the vehicle for registration to the new owner or user as soon as possible and at the most 4 weeks after the change of owner or user, unless the vehicle in the meantime is deregistered.

(2) The same applies where an owner or user of a registered vehicle ceases to be the owner or user.

Section 63. If a registered owner of a vehicle dies, their estate has the obligation to deregister the vehicle no later than six months after the death, unless there has previously been a notification of a new owner of the vehicle replacing the deceased or the vehicle is registered with several owners.

Section 64. If a registered vehicle equipped with customised number plates changes owner, the previous owner has the obligation to ensure that the vehicle is deregistered as soon as possible and no later than 3 weeks after the change in ownership. However, this does not apply in cases referred to in Section 74, (5).

Other changes to registered information

Section 65. If there are other changes than mentioned in Sections 62 to 64 to registered information about a vehicle and such appears on the registration certificate, the change shall be notified for registration. However, this does not apply to address information and information about the motive force of the trailers etc., for which pursuant to Section 9(1), first sentence, of the Act on Weight Tax on Motor Vehicles, etc., no information shall be stated in the registration as regards motive force.

Deregistration

Section 66. Deregistration of a vehicle from the Vehicle Register takes place when the number plates of the vehicle are handed over to SKAT or a number plate operator authorised under Chapter 18

(2) If SKAT or a number plate operator authorised under Chapter 18 receives the number plates of a vehicle, the vehicle is deregistered in the Vehicle Register.

(3) SKAT, but not an authorised number plate operator, can deregister a vehicle if a registered owner of the vehicle declares that the vehicle's number plates have been lost or confiscated.

(4) The Danish Environmental Protection Agency shall ensure that information received by the Agency on the scrapping of individual vehicles is transmitted to SKAT once the scrapping certificate has been issued. SKAT ensures that such information received is registered in the Vehicle Register and that scrapped vehicles cannot be re-registered.

Title II

Number plates etc.

Chapter 13 *Number plates*

Loan of number plates

Section 67. A vehicle registered in the Vehicle Register shall keep one or more number plates with the vehicle registration number, without prejudice to Section 3(4).

(2) Only number plates issued by SKAT may be used, or those issued by the police before 1 January 2008, without prejudice to Section 3(4).

(3) The number plate belongs to the State. The registered owner of a vehicle has the responsibility for the handover of the number plate with the registration number of the vehicle to SKAT or an authorised number plate operator when the vehicle is deregistered or due to be deregistered, for example at the expiry of a time-limited registration, when re-registering with a new registration number or if the number plate is damaged, cf. Section 72.

(4) If the registered owner states that a number plate has been lost, SKAT shall request the police to attempt to find the number plate.

(5) A number plate, which is confiscated by the police, is handed over to SKAT. The same applies to a number plate that is found by accident.

(6) SKAT or an authorised number plate operator shall issue a receipt for a received number plate, if the person who hands over the number plate so requests.

(7) SKAT may authorise the police to handle and destroy number plates covered by (5) on behalf of SKAT. Number plates covered by (5) are not handed over to SKAT.

Types of number plates and marks

Section 68. The number plate is rectangular or square, without prejudice to Section 3(4).

(2) The number plate, other than those described in (4), Nos 2, 3 and 5, has a registration number consisting of two Roman letters followed by one to five Arabic numerals.

(3) SKAT may divide registration numbers into series according to vehicle type or use.

(4) SKAT may issue:

- 1) A customs plate, cf. Section 60.
- 2) A customised number plate, cf. Section 74.
- 3) A historical number plate, cf. Section 75.
- 4) A diplomatic number plate, cf. Section 76.
- 5) A commercial number plate, cf. Sections 7a to 7e of the Act on Vehicle Registration.
- 6) A temporary sticker, cf. Sections 7f to 7h of the Act on Vehicle Registration.

(5) The person who declares a vehicle for registration chooses whether the number plate shall display the EU symbol (EU number plate). Customs plates and diplomatic number plates, however, are only issued with the EU symbol. Historical

number plates and number plates for a moped or tractor are not issued with the EU symbol.

Quantity of number plates

Section 69. A registered vehicle shall display two number plates, with the exceptions pursuant to (2) to (4). One number plate is mounted at the front and the other at the rear.

(2) A registered motorcycle, moped or trailer must drive with only one number plate. The number plate is mounted at the rear of the vehicle. The number plate shall not be mounted on the side of the vehicle.

(3) An approved tractor shall only drive with one number plate. The number plate is mounted at the front of the tractor.

(4) If the rear number plate is entirely or partly covered by goods or similar, the vehicle shall display an additional number plate. This shall be mounted at the rear of the goods or in a special position allowing the number plate to be easily read. An additional number plate that has been ordered shall be collected no more than 3 months after the order has been made. If the number plate has not been collected before the time limit expires, the number plate is destroyed.

Mounting of the number plate

Section 70. The number plate is mounted on the outside of the vehicle in such a way that it is visible and easy to read both at the front and at the rear of the vehicle.

(2) The number plate shall be mounted in a vertical or almost vertical position and in a plane perpendicular to the longitudinal axis of the vehicle.

(3) Number plates shall be solidly mounted on the vehicle with a view to preventing the loss of the number plates or their removal without the use of tools. Number plates on passenger cars and light commercial vehicles, other than number plates from before 1 April 1976 and historical number plates, cf. Section 75, shall be fastened with at least two screws or bolts. Screws or bolts must not be located in such a way that the legibility of the number plate is reduced. Decorative screws may not be used. Screws and bolts shall be covered with a fixed cap in the same colour as the part of the number plate where the screw or bolt is fastened. The cap shall be so firmly attached that it can only be removed with the use of tools.

(4) The design of the number plate may not be changed. Labels or other information or decorations may not be added to the number plate. The plate shall not be fitted with frames or mountings covering any part of the plate, except that part of the plate which is outside the embossed edge.

(5) The number plate must be kept clean so that it can be read immediately.

(6) The rear number plate shall be illuminated when it is dark. However, this does not apply to the number plate on a moped.

Imitations etc. of number plates

Section 71. A number plate shall not be imitated or used unjustifiably.

(2) No plates or inscriptions may be placed on a vehicle driving where subject to the Road Traffic Act that through its external form, content or the way it is placed can be confused with the plates or inscriptions that are required or permitted.

Replacement number plates

Section 72. If a number plate has been lost or has become unreadable or is in any other way not usable, the vehicle may not be used where subject to the Road Traffic Act. The vehicle shall be either deregistered or registered with a new registration number, unless a new corresponding number plate is ordered to replace the lost or damaged number plate (replacement number plate), without prejudice to (3).

(2) A damaged number plate must be handed over to SKAT.

(3) A replacement number plate is not provided in the following cases, unless it is to replace a customised or historical number plate:

- 1) If the number plate of a motorcycle, moped, approved tractor or trailer is lost.
- 2) If both number plates for a car, a registered tractor or motor equipment are lost.
- 3) If one of the number plates for a car, a registered tractor or motor equipment is lost, and within the last 2 years a replacement plate has been delivered to the vehicle.
- 4) If the number plate to be replaced shows a registration number in letters or combinations of numbers which do not follow the guidelines for the design of registration numbers in force since 1 April 1976.

Section 73. If a vehicle that is required to display two number plates has a usable number plate, SKAT issues, in connection with the order of a replacement number plate, permission for the vehicle to continue to be used on the condition that the usable number plate is placed at the rear of the vehicle. The permission shall be time-limited and must be kept in the vehicle when driving where subject to the Road Traffic Act and shown to the police or SKAT on request.

(2) If a vehicle does not have any usable number plate, and the vehicle is not to be registered with a new registration number, SKAT provides without payment one or two temporary stickers for use, until the replacement number plate can be delivered, cf. Section 7g(2) of the Act on Vehicle Registration.

(3) If a lost number plate is found after delivery of a replacement number plate, either the found number plate or the replacement number plate shall be handed over to SKAT.

Chapter 14 Special number plates etc.

Customised numbers

Section 74. SKAT may allow the use of a customised number on the number plate (customised number plate).

(2) The customised number shall consist of at least two and at most seven Roman letters or Arabic numerals. A customised number must not be of a nature to offend or have a negative impact on anyone.

(3) If several people apply for the same number, the number is assigned to the person who first applied to SKAT.

(4) The number plate is issued at the same time that the vehicle is registered with the customised number. Registration shall be made at the latest 6 months after the application has been granted. If registration has not taken place within the deadline, the right to the customised number shall be lost, and the number plate shall be destroyed after prior notice to the person who applied for the customised number.

(5) A customised number can be transferred during the entitlement period to another vehicle registered to the person who has the right to use the customised number.

(6) When transferring the rights to a customised number, the vehicle that uses the customised number at the time of the transfer is deregistered from the Vehicle Register, unless the person who gets the right to have the customised number transferred is at the same time registered as the owner or user of the vehicle. The right to a customised number can only be transferred to another person in the following cases:

1) To the spouse of the entitlement-holder. The same applies when a marriage is dissolved.

2) To a person who is cohabiting with the entitlement-holder, provided that the common residence has existed for the past 5 years. The same applies in the event of the end of the common residence.

3) To a person still alive after the death of the entitlement-holder, if that person is a close relative or has had common residence with the deceased the last 2 years before the death.

(7) The right to a customised number is valid for 8 years, from the first registration of a vehicle with the customised number (the entitlement period).

(8) The right to a customised number can be extended for a further eight years against payment. An application for extension must be submitted to SKAT before the end of the entitlement period, but received no earlier than 3 months before the end of the entitlement period.

(9) If it is not desired to extend the validity period of the entitlement to use a customised number plate, the customised number plate shall be handed over to SKAT or an authorised number plate operator no later than at the end of the entitlement period, cf. Section 66(2). At the same time, the vehicle must be deregistered or registered with a new registration number.

(10) The entitlement-holder may, if the customised number has been deregistered before the end of the right period, order the customised number again for registration for the same owner or for a person as referred to in (6) for the remainder of the entitlement period. Such an order shall be submitted within a year after the deregistration, but before the end of the entitlement period.

Historical number plate

Section 75. SKAT may permit use of a historical number plate for vehicles that were registered for the first time before 1 April 1976.

(2) A historical number plate is a number plate of a type and with a registration number corresponding to the nature of the vehicle and the time of the vehicle's first registration or later, cf. Section 56. If a particular registration number is wanted, the number shall be stated in the application for a historical number plate.

(3) Registration with the historical registration number shall be made at the latest six months after the application has been admitted. If the registration has not been made before the time limit expires, the number plate is destroyed.

(4) A historical number plate is associated with the vehicle. If the vehicle is deregistered from the Vehicle Register, or registered the vehicle with a new registration number, the number plate shall be handed over to SKAT or an authorised number plate operator.

Number plates and signs for diplomats and consuls

Section 76. Vehicles belonging to foreign States' diplomatic missions or consular posts or international organisations and institutions covered by Section 2(2) of the Registration Tax Act and the associated persons who are granted diplomatic status by the Ministry of Foreign Affairs shall be provided with number plates, where the registration number is displayed on a blue background.

(2) SKAT may grant exemptions from the requirements to provide number plates with a blue background in (1) and instead hand over number plates with a white background.

Commercial number plates and temporary stickers

Section 77. Sections 69 to 71, except for Section 70(3), shall apply mutatis mutandis to commercial number plates.

Section 78. A temporary sticker is made of self-adhesive plastic foil. The temporary sticker shall bear a serial number and the period of validity.

(2) A temporary sticker shall be issued not earlier than 14 days before the beginning of the period of validity.

(3) Sections 69 to 71, except for Section 70(3), shall apply mutatis mutandis to temporary stickers.

(4) A temporary sticker shall not be handed over after use.

Section 79. Upon application, SKAT may authorise a company to print temporary stickers.

(2) A company may only be authorised to print temporary stickers in accordance with (1), if the company is a technical inspection company or a technical re-inspection company which is authorised as a number plate operator under Chapter 18.

(3) An authorisation to print temporary stickers cannot be transferred. However, it follows from the authorisation to print temporary stickers that, if an authorised company is acquired with a view to continuing operations, provided that the acquirer is a technical inspection company or a technical re-inspection company, which meets the conditions for being authorised as number plate operator under Chapter 18, the acquirer shall notify the transfer to SKAT at least 1 month before the transfer with a request for the authorisation to print temporary stickers to be continued.

(4) SKAT publishes in the Vehicle Register which companies are authorised to print temporary stickers.

Section 80. SKAT provides free foil to print temporary stickers for companies authorised to print temporary stickers. Companies may only print temporary

stickers on the foil provided by SKAT. The foil is sent free of charge to the companies.

(2) A company authorised to print temporary stickers is obliged, within the law and within the company's opening hours, to print temporary stickers for the citizens and companies who so request. The company may not charge for printing temporary stickers.

(3) A company authorised to print temporary stickers shall print them on a printer of such quality that they are durable and legible during the period of validity.

Section 81. SKAT lays down conditions for an authorisation to print temporary stickers. The conditions must ensure that the company administers the authorisation in accordance with applicable law and handles the printing of temporary stickers correctly.

(2) SKAT may terminate an authorisation to print temporary stickers, if the company ceases to comply with the conditions laid down in Section 79(2), for the granting of authorisation to print temporary stickers.

(3) SKAT may terminate an authorisation to print temporary stickers if the company does not comply with the terms or conditions of the authorisation to print temporary stickers.

Chapter 15

Marking of light goods vehicles and lorries not exceeding 4 tonnes

Section 82. Light goods vehicles and lorries with a permissible laden mass of not more than 4 tonnes, registered for private use or both private and commercial use, cf. Section 2a of the Act on Weight Tax on Motor Vehicles, etc., shall be provided with a mark at the rear of the vehicle, without prejudice to (2).

(2) (1) shall not apply to light goods vehicles and lorries registered for the first time before 3 June 1998 or after 31 December 2008. The provision of (1) shall also not apply to light goods vehicles or lorries registered for the first time in the period from 3 June 1998 to 1 January 2009, if the vehicle is registered after 31 December 2008 with a number plate for light goods vehicles and lorries declared for private use or both private and commercial use.

Section 83. The mark under Section 82 is issued by SKAT. The mark shall be given to the notifier upon notification of the vehicle for registration for private use or both private and commercial use. If a mark has been lost or damaged, SKAT shall, upon request, issue a new one.

Section 84. The mark under Section 82 is affixed on the interior of the car's rear window, without prejudice to (2).

(2) If the vehicle does not have a rear window, if the vehicle's rear window is tinted (i.e. darker than the vehicle's windscreen), or if the vehicle has an open cargo bed (pickup truck), the mark is affixed in a visible place to the rear of the vehicle at the choice of the owner or user. The mark shall not be placed in a place where it may endanger road safety.

(3) The mark must be removed if the vehicle is registered for other use than for private use or both private and commercial use.

Section 85. The CVR number and the name of the registered owner of the vehicle (name of the company) must be shown on light goods vehicles and lorries with a permissible laden mass not exceeding 4 tonnes that have been registered exclusively for commercial use. If there is a registered user of the light goods vehicle or lorry, the company's CVR number and name is indicated instead. Instead of the name of the company in accordance with the first and second sentences, the logo of the company can appear, if this logo uniquely identifies the company.

(2) The information referred to in (1)

- 1) must be visible and easily readable;
- 2) must be in a colour that clearly differs from the colour of the light goods vehicle or lorry;
- 3) must be on the left and right sides of the light goods vehicle or lorry;
- 4) must not appear on signs or similar that can put on and taken off the light goods vehicle or lorry; and
- 5) can be attached to the light goods vehicle or lorry with self-adhesive plastic foil.

(3) The CVR number shall be indicated in letters and numbers at least 3 cm high as 'CVR' followed on the same line or below by the 8 digits of the CVR number. On light goods vehicles and lorries, the name of the company must be indicated in letters and numbers at least 3 cm high. On lorries that comply with the requirement of the Order on road haulage, on the marking of the name of the registered user, only the CVR number as per said Order shall be indicated.

Title III

Payment

Chapter 16

Payment

Section 86. Payments for goods and services may not be made in-person at SKAT, except when so required.

(2) A company registered with SKAT in accordance with Sections 14 and 15 of the Registration Tax Act or authorised as number plate operator under Chapter 18 of that Order, can settle the payment for a billing period under the Danish Tax Collection Act. A payment is assigned to the billing period in which the notification for registration was made or a number plate etc. was ordered.

Section 87. A payment made when ordering a number plate etc. is not refunded if the product ordered is not collected on time.

(2) If a number plate that has been ordered is to be delivered, the cost of delivery is paid when the order is made. Number plates for authorised number plate operators are delivered free of charge.

(3) SKAT can refund the payment for a replacement number plate, cf. Sections 72 and 73, if it is justified by particular reasons.

Section 88. Payment for a temporary sticker is calculated according to the number of days for which the temporary sticker is issued.

(2) No payment needs to be made for a temporary sticker in a situation as referred to in Section 73(2).

Section 89. Section 8 of the Act on Vehicle Registration – on payment for number plates – does not apply to disabled persons who fulfil the conditions for support in the acquisition of motor vehicles under the Social Services Act.

(2) When notifying for registration of the vehicle, the decision on support or a copy thereof shall be presented to SKAT.

Chapter 17

Discount

Section 90. There shall be a discount of 40 DKK in the prices under Section 11 of the Act on Vehicle Registration for the registration of new owner or user of a registered vehicle, when re-registration takes place over the internet as per Section 103. However, this does not apply when the re-registration is carried out by an authorised number plate operator.

Title IV

Authorisation of number plate operators

Chapter 18

Criteria for authorisation as number plate operator

Section 91. Upon application, SKAT may authorise a company to register vehicles in the Vehicle Register, including issuing number plates and accepting the return of number plates.

(2) A company may be authorised as number plate operator only if it fulfils the following conditions:

- 1) The company must have a permanent office in Denmark.
- 2) The company shall commercially trade in or lease vehicles of the type to be registered before the vehicle is put into service, cf. Section 3. Or the company must be approved by the Danish Road Traffic Authority to carry out the technical inspection or technical re-inspection of vehicles.
- 3) The company must not have **overdue public** liabilities.
- 4) The company must not be in the process of reconstruction, bankruptcy, or liquidation.

(3) In areas of the country where there is a particular lack of an authorised number plate operator with all the types of number plates in stock that a number plate operator can register, cf. Section 38, SKAT can authorise a company or a public authority as number plate operator, even if the company or authority does not satisfy the conditions set out in (2) and Section 92.

Section 92. A company as referred to in Section 91(2)(2), first sentence, which commercially trades in or leases cars, cf. Section 2, No 2, of the Road Traffic Act, but is not approved by the Danish Road Traffic Authority to carry out the technical inspection or technical re-inspection of vehicles, is only authorised as number

plate operator if the company annually sells or leases at least 100 vehicles of the type to be registered before the vehicle is put into service.

(2) A company as referred to in Section 91(2)(2), first sentence, which normally does not trade in or leases cars is only authorised as a number plate operator if the company annually sells or leases at least 50 vehicles of the type to be registered before the vehicle is put into service.

(3) A company as referred to in Section 91(2)(2), second sentence, that is approved by the Danish Road Traffic Authority to carry out the technical re-inspection of vehicles is only authorised as a number plate operator if the company annually sells or leases at least 50 vehicles of the type to be registered before the vehicle is put into use.

(4) A company as referred to in Section 91(2)(2), second sentence, approved by the Danish Road Traffic Authority to carry out the technical inspection of vehicles, may be authorised as a number plate operator, even if the company does not sell or lease vehicles.

Section 93. An authorised number plate operator determines itself which types of number plate it will have in stock, within the framework following from Section 38(2). If the operator decides to stock number plates of a type which exists both as EU number plates and neutral number plates, the operator must have both types of plate in stock.

(2) The individual number plate operator's choice of number plate types shall be notified to SKAT. The choice is binding for a period of 12 months unless there are special reasons to the contrary.

(3) SKAT determines how many number plates of the individual types the number plate operator must have in stock.

(4) Payment by a number plate operator for number plates is due on delivery, without prejudice to (5).

(5) SKAT may make number plates available free of charge to number plate operators approved by the Danish Road Traffic Authority to carry out the technical inspection vehicles, if the operator agrees to make all types of registrations, without prejudice to Section 38(2). In such cases, payment for a number plate is due on the date that a vehicle is registered in the Vehicle Register with the relevant registration number or a number plate is taken out of the stock for another reason.

Section 94. An authorised number plate operator has the obligation to register vehicles in the Vehicle Register for the citizens and companies who so request, within the legal framework. The obligation to register vehicles only covers registration relating to those number plate types that the operator has chosen to have in stock under Section 93.

(2) A number plate operator shall be open for registration of vehicles at least four days a week.

(3) SKAT publishes on the internet which companies are authorised as number plate operators, including which number plate operators have all types of number plates in stock.

Section 95. A company is not authorised as a number plate operator if it is reasonable to assume that it will not practice proper administration.

(2) An authorisation as a number plate operator is granted to a natural or legal person who is an economic operator. Registration of vehicles can be done from the company's permanent offices, if these are previously disclosed to SKAT and Sections 93 and 94 are followed.

(3) An authorisation as a number plate operator cannot be transferred. However, it follows from the authorisation as a number plate operator that, if an authorised company is acquired with a view to continuing operations, provided that the acquirer otherwise meets the conditions for being authorised as a number plate operator, cf. (1) and (2), Section 91(2) and Section 92, the acquirer shall notify the transfer to SKAT at least 1 month before the transfer with a request that the authorisation as a number plate operator be continued.

(4) An authorised number plate operator's stock of number plates cannot be used as financial collateral.

Section 96. SKAT lays down conditions for an authorisation as a number plate operator. The conditions shall ensure that the company administrates the authorisation in accordance with legislation currently in force and handles number plates correctly, including that the company arranges procedures that support this objective.

Section 97. SKAT may terminate an authorisation as number plate operator if the operator does not comply with the terms or conditions of the authorisation.

(2) As a rule, a termination is subject to 3 months' reasoned notice. However, if there is a clear risk that the operator will continue not to adhere to terms and conditions for the authorisation, SKAT may immediately:

- 1) Stop the delivery of number plates to the operator.
- 2) Confiscate the operator's stock of number plates while simultaneously repaying the amount that the operator has paid for the number plates.
- 3) Close the operator's access to register vehicles in the Vehicle Register.

(3) Notwithstanding (1), SKAT may allow a number plate operator to retain the authorisation, if it is justified by particular reasons. Such permission may be granted on more stringent conditions for continued authorisation as a number plate operator, or may be time-limited.

Chapter 19

Criteria for special authorisation as number plate operator

Section 98. Upon application, SKAT can authorise the following authorities and companies to register in the Vehicle Register to the specified extent:

- 1) The police to register their own vehicles in the national Vehicle Register.
- 2) Danish Defence to register and deregister their own vehicles in the Vehicle Register.
- 3) The police, insurance companies, insurance assessors and companies authorised to carry out environmentally sound scrapping of vehicles, to deregister vehicles registered in the Vehicle Register.
- 4) Insurance companies and insurance assessors to register the repair or rebuild of damaged vehicles.

(2) Under (1), No 3, the police can be authorised to deregister vehicles as part of the police's other activities.

(3) Insurance companies and insurance assessors may in accordance with (1), No 4, only be authorised to deregister vehicles that are to be deregistered as a result of traffic damage or similar sudden damage.

(4) Companies that scrap vehicles can only be authorised in accordance with (1), No 3, to deregister vehicles that the company scraps.

(5) Section 91(2), Nos 1, 3, and 4; Section 95(1); and Sections 96 and 97 shall apply mutatis mutandis to authorisations in accordance with (1).

Title V

Processing and registration of information in the Vehicle Register

Chapter 20

Processing of information in the Vehicle Register

Section 99. Everyone has access over the internet, by request, to the information registered in the Vehicle Register about a vehicle's technical conditions, technical inspection conditions and insurance conditions. SKAT determines what information is presented. No access is given to information on the identity of a vehicle's owner or user, CPR or CVR numbers, addresses, health situation, family situation or tax situation.

(2) The information is given if the vehicle is identified by its registration number or chassis number.

Section 100. Anyone has, by request, access to obtain the information referred to in Section 99(1) about a group of vehicles or about all vehicles.

(2) If the information is for statistical use, SKAT may also allow information about the registered owner or user's name and address, insofar as they have a CVR number (business license).

(3) SKAT may require payment for the costs associated with responding to a request under (1) or (2).

Section 101. A registered owner or user of a vehicle has access, by request, over the internet to the information that is registered in the Vehicle Register on a vehicle, while the person in question was registered as the owner or user of the specific vehicle. However, there is no access to information about the social security number, health situation or family situation of anyone other than the aforementioned registered owner.

(2) Access to the information shall be granted to the owner or user using their digital signature.

Section 102. Terminal access to the company types etc. referred to in Section 17(2) of the Act on Vehicle Registration, is provided for information about the name and address of the registered primary owner and primary user of the vehicle.

(2) Terminal access to public authorities is provided for information on the name and address, civil registration number or CVR number of all current and former owners and users of the vehicle.

(3) An insurance company, cf. Section 17(2), No 1, may, in addition to the information set out in (1), be informed about the registered primary owner and

primary user's civil registration number, if the registered party has given permission to do so. Insurance companies may also be given access to information about former owners and users of the vehicle.

(4) A recycling centre may, cf. Section 17(2), No 5, in addition to the information set out in (1), be informed about the registered primary owner's CVR number.

(5) A financing company, cf. Section 17(2), No 7, only has permission to search information via terminal access in cases where the registered party has given permission to do so.

(6) Terminal access to the Danish Motor Insurers' Bureau (DFIM), cf. Section 17(2), No 9 of the Act, is provided for information about the name and address, civil registration number or CVR number of all current and former owners and users of the vehicle.

(7) The information is given if the following identification information is given:

1) The registration number or the chassis number of the vehicle.

2) The digital signature that the company has notified to SKAT for this use.

(8) Public authorities and companies etc. may only process information from the Vehicle Register, which is provided in accordance with (1) to (4) and (6), to the extent that the processing is necessary to be able to carry out the tasks that justify terminal access for the authority or company etc.

Chapter 21

Registration of information in the Vehicle Register

Section 103. Anyone can re-register a vehicle over the internet without a new registration number, if the person in question is or becomes the registered owner of the vehicle. SKAT determines what type of registration it constitutes.

(2) The re-registration can take place if the following identification information is given:

1) The registration number or the chassis number of the vehicle.

2) The codes provided on the registration certificate of the vehicle, or a digital solution for re-registration, which is authorised by SKAT.

3) The digital signature for the person who is or is to become the registered owner of the vehicle.

(3) A new registration certificate is issued only when payment to SKAT has been made, cf. Chapter 16.

Section 104. An authorised number plate operator can register a vehicle over the internet, except in cases specified in Section 38(2). SKAT determines what type of registration it constitutes.

(2) The registration or re-registration can take place if the following identification information is given:

1) The registration number or the chassis number of the vehicle.

2) The codes indicated in the registration certificate of the vehicle. If the vehicle has been deregistered from the Vehicle Register, the code of the most recent registration certificate for the vehicle is entered. If the vehicle is new and thus not previously registered in the Vehicle Register, no code is provided.

3) The special digital signature that comes with the authorisation.

Section 105. An insurance company can register information about the insurance of a vehicle over the internet. SKAT determines what type of registration it constitutes.

(2) The registration can take place if the following identification information is given:

- 1) The registration number or the chassis number of the vehicle.
- 2) The digital signature that the insurance company has reported to SKAT for this use.

Section 106. The Danish Road Traffic Authority may register information about a vehicle's technical conditions and technical inspection conditions over the internet. SKAT shall determine, in agreement with the Danish Road Traffic Authority, what type of registration it constitutes. Vehicle importers and manufacturers can register information from the certificate of conformity on a new EU type-approved or Danish-approved vehicle over the internet, as well as related information on other technical and economic conditions.

(2) The registration can take place if the following identification information is given:

- 1) The registration number or the chassis number of the vehicle.
- 2) The digital signature that the party concerned in accordance with (1) has notified to SKAT for this use.

Section 107. SKAT may, incidentally, give authorities permission to register information in the Vehicle Register over the internet.

Title VI

Checks, penalties and entry into force etc.

Chapter 22

Checks

Confiscation of number plates

Section 108. SKAT has the last word on matters concerning the registration of a vehicle in the Vehicle Register and on matters concerning the use of a foreign registered vehicle where subject to the Road Traffic Act.

(2) SKAT may in the following cases determine that a vehicle's number plates must be confiscated by the police:

- 1) The vehicle is registered in the Vehicle Register on a false basis.
- 2) The information registered in the Vehicle Register about the vehicle or vehicle's affiliation, has changed in relation to the information appearing on the registration certificate, without the changes being notified for registration, if the error is not corrected within a time limit specified by SKAT.
- 3) The vehicle is being used in breach of the Act on Vehicle Registration or this Order, including breach of the rules for the use of a foreign registered vehicle in Denmark, and SKAT considers that there is a likely risk that the vehicle will continue to be used in breach of these rules.

(3) SKAT can also decide to deregister a vehicle if it is justified by particular reasons, even if the number plates of the vehicle have not been handed over. In that case, SKAT shall request the police to attempt to find the number plate.

(4) SKAT may, during a check of a vehicle's registration details, decide to technically lock the vehicle in the Vehicle Register, so that the vehicle owner cannot alter the vehicle's registration information while the check is ongoing.

Section 109. If the police consider that a vehicle is being used in breach of the Act on Vehicle Registration or this Order, the police can confiscate the number plates of the vehicle if the police consider that there is a likely risk that the vehicle will continue to be used in breach of these rules.

Section 110. It is registered in the Vehicle Register whether a vehicle that has been called for periodic technical inspection has been presented and approved within the deadline.

(2) If a vehicle that has been called for technical inspection is not presented and approved during technical inspection or technical re-inspection before the expiry of the deadline and the vehicle has not been deregistered, the police can confiscate the number plates of the vehicle, cf. Section 3(2) of the Act on vehicle approval and technical inspection.

(3) If a vehicle gets the technical inspection result "The vehicle is not approved", and the vehicle is not deregistered, the police shall confiscate the vehicle's number plates.

(4) The confiscation of plates in accordance with (2) or (3) is made on the basis of the registrations in the Vehicle Register, unless it is proved that the vehicle has been approved or permission has been given for technical re-inspection with a deadline that has not yet expired.

International exchange of information

Section 111. If a vehicle was last registered in another EU/EEA State, the Faroe Islands or Greenland, SKAT keeps the registration certificate for at least six months, cf. Section 45.

(2) SKAT shall give within a period of two months the competent authority of the State etc., which has issued the registration certificate, notification of the registration in Denmark. SKAT sends the registration certificate to the relevant authority, if so requested, no later than six months after the registration certificate has been handed over.

Section 112. SKAT may enter into an agreement with the relevant registration authority in another State, the Faroe Islands or Greenland that SKAT shall notify the authority if registration takes place in Denmark of a vehicle that has last been registered in that State etc.

(2) Such an agreement can only be made if the relevant registration authority in the other State commits itself in a corresponding manner to inform SKAT if a vehicle is registered in that State etc. and the vehicle was last registered in Denmark.

Nordic customs plates

Section 113. If a vehicle issued with a Finnish, Norwegian or Swedish short-term driving permission (registration certificate) and corresponding customs plates drives from Denmark to elsewhere than Finland, Norway or Sweden, the number plates and the certificate shall be handed over to the police or SKAT at the departure point when leaving Denmark.

(2) The police or SKAT shall check that the permission is still valid and send the number plates and the registration certificate to the authority that issued them.

Chapter 23

Penalties

Section 114. A fine shall be imposed on the owner of a vehicle that is to be registered in the Vehicle Register in accordance with Chapters 2 and 4, if they fail to notify the registration of the vehicle in the Vehicle Register. The same applies to a user, as referred to in Section 5(3).

(2) A fine shall be imposed on the driver or user of a vehicle that is to be registered in the Vehicle Register in accordance with Chapters 2 and 4, if the vehicle is not registered in the Vehicle Register.

(3) A fine shall be imposed on anyone who infringes Section 4(2); Section 5(3), third sentence; Section 9; Section 10; Section 13(2); Section 14; Section 15(1); **Section 16(2)**; Section 27; Section 28(1) and (2); Sections 35 to 37; Section 42; Section 45(1) and (3); Section 46(1) and (3); Section 47(3) and (4); Section 58(2); Sections 62 to 65; Section 67(3); Sections 69 to 71; Section 72(1) and (2); Section 73(1) and (3); Section 74(9); Section 75(4); Section 77; Section 78(3); Section 79(3); Section 80; Section 82; Section 84; Section 85; and Section 102(5) and (8).

(4) The same penalty applies under Section 20(1), No 2 of the Act, on vehicle registration, to anyone who violates their conditions of permission in accordance with this Order.

(5) Companies etc. (legal persons) may be held criminally liable in accordance with the regulations in Chapter 5 of the Penal Code.

Chapter 24

Entry into force etc.

Section 115. This Order shall enter into force on 1 July 2023.

(2) Order No 2523 of 15 December 2021 on vehicle registration is repealed.

Section 116. For vehicles registered before 5 December 2005, the registration certificate can be exchanged for a two-part registration certificate, against payment according to the Act on Vehicle Registration.

Section 117. Approved tractors and side-cars that have been issued with number plates of the previously-used circular type may continue to use them. No replacement number plates shall be issued under Section 72 for such number plates.

Section 118. For violations of the regulations on commercial number plates and temporary stickers, which took place before 1 January 2018 but which are

processed on or after 1 January 2018, the rules laid down in Order No 599 of 31 May 2017 on vehicle registration shall apply.

(2) For commercial number plates, which before 1 January 2018 were issued for short-term driving in Denmark in parades in the context of the opening of the sale of tickets for charitable or public benefit purposes or in connection with a local charity event for children, county fair, or similar events, the rules laid down in Order No 599 of 31 May 2017 on vehicle registration apply. However, such commercial number plates may not be renewed for driving in parades under Order No 599 of 31 May 2017 on vehicle registration.

Section 119. A vehicle to be used for commercial passenger transport (taxi services, including limousine services or patient transport), to which a licence has been issued under the Act on taxi services etc. that was applicable at the time, may within the period of validity of the licence be registered for taxi services under Section 52.

The Danish Ministry of Taxation, on

Jeppe Bruus

/ Kathrine Waage

Official notes

¹⁾ The Order contains provisions implementing Council Directive 1983/182/EEC of 28 March 1983 on tax exemptions within the Community for certain means of transport temporarily imported into one Member State from another, OJ 1983 L 105, p. 59, and Council Directive 1999/37/EC of 29 April 1999 on the registration documents for vehicles, OJ 1999 L 138, p. 57, as amended by Commission Directive 2003/127/EC of 23 December 2003, OJ 2004, L 10, p. 29, Directive 2014/46/EU of the

European Parliament and of the Council of 3 April 2014, OJ 2014, L 127, p. 129 and parts of Directive (EU) 2022/738 of the European Parliament and of the Council of 6 April 2022 amending Directive 2006/1/EC on the use of vehicles hired without drivers for the carriage of goods by road, OJ 2022 L 137, p. 1. This Order has been notified as a draft in accordance with Directive (EU) 2015/1535 of the European Parliament and of the Council laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services (codification).