

Submitted on 2 October 2024 by the Minister of Taxation (Rasmus Stoklund)

## **Draft**

of

# Act to amend the Act in Road Tolls, the Fuel Consumption Tax Act, the Act on Motor Vehicle Weight Tax, etc., the Act on Energy Tax on Mineral Oil Products, etc. and various other Acts<sup>(1)</sup>

(Implementation of parts of the agreement on the partial disbursement of the Green Fund, adaptation of the implementation of the agreement on Green tax reform for industry, etc., technical amendments to the Road Toll Act, adaptation of rules for the mixing provision, etc., amendments to promote compliance in the motor vehicle area, etc.)

### **Section 1**

Act No 763 of 13 June 2023 on road tolls is amended as follows:

**1.** Throughout the Act, 'Sund og Bælt Holding A/S' is amended to: 'Sund & Bælt Holding A/S'.

**2.** In *Section 1(1)*, ‘lorries and vehicle combinations’ is replaced by: ‘motor vehicles’ and ‘maximum permissible laden weight’ are replaced by: ‘technical maximum permissible laden weight’.

**3.** In *Section 4(6)*, *first sentence*, the following shall be inserted after ‘Environmental Protection Act’: ‘and which at the same time do not consist wholly or partly of the trans-European road network or of motorways,’.

**4.** Section 5 is worded as follows:

**‘§ 5.** Tax is levied on motor vehicles according to the CO<sub>2</sub>-emission classes resulting from Article 7ga of Directive 1999/62/EC on the charging of heavy goods vehicles for the use of certain infrastructures, as amended, according to the following rates:

*A. Tax rates*

DKK per kilometre	Technical maximum permissible laden weight of 12 000-17 999 kg	Technical maximum permissible laden weight of 18 000-32 000 kg	Technical maximum permissible laden weight exceeding 32 000 kg
CO <sub>2</sub> emission class 1	0.86	1.00	1.10
CO <sub>2</sub> emission class 2	0.79	0.92	1.01
CO <sub>2</sub> emission class 3	0.69	0.82	0.91
CO <sub>2</sub> emission class 4	0.46	0.53	0.58
CO <sub>2</sub> emission class 5	0.13	0.13	0.13

*Paragraph 2.* When driving on road segments with tolls, which are wholly or partly located within environmental zones, cf. Section 4(6), the following amount shall be added to the rates referred to in (1) for lorries and vehicle combinations:

*B. Surcharges in low-emission zones*

DKK per kilometre	Technical maximum permissible laden weight of 12 000-17 999 kg	Technical maximum permissible laden weight of 18 000-32 000 kg	Technical maximum permissible laden weight exceeding 32 000 kg
CO <sub>2</sub> emission class 1	0.43	0.50	0.55
CO <sub>2</sub> emission class 2	0.40	0.46	0.51
CO <sub>2</sub> emission class 3	0.35	0.41	0.46
CO <sub>2</sub> emission class 4	0.23	0.27	0.29
CO <sub>2</sub> emission class 5	0.07	0.07	0.07

*Paragraph 3.* The rates referred to in paragraph 1 shall constitute the total value of the external-cost charge and the infrastructure use charge for the use of motor vehicles on the tolled road network. The rates are calculated on the basis of the following:

*C. Tax components*

*Infrastructure charge*

DKK per kilometre	Technical maximum permissible laden weight of 12 000-17 999 kg	Technical maximum permissible laden weight of 18 000-32 000 kg	Technical maximum permissible laden weight exceeding 32 000 kg
CO <sub>2</sub> emission class 1	0.44	0.44	0.44
CO <sub>2</sub>	0.38	0.38	0.38

emission class 2			
CO <sub>2</sub> emission class 3	0.31	0.31	0.31
CO <sub>2</sub> emission class 4	0.22	0.22	0.22
CO <sub>2</sub> emission class 5	0.11	0.11	0.11

*External costs (CO<sub>2</sub> emissions)*

DKK per kilometre	Technical maximum permissible laden weight of 12 000-17 999 kg	Technical maximum permissible laden weight of 18 000-32 000 kg	Technical maximum permissible laden weight exceeding 32 000 kg
CO <sub>2</sub> emission class 1	0.37	0.50	0.60
CO <sub>2</sub> emission class 2	0.36	0.48	0.57
CO <sub>2</sub> emission class 3	0.33	0.45	0.54
CO <sub>2</sub> emission class 4	0.19	0.25	0.30
CO <sub>2</sub> emission class 5	0.00	0.00	0.00

*External costs (air pollution and noise)*

DKK per kilometre	Technical maximum permissible laden weight of 12 000-17 999 kg	Technical maximum permissible laden weight of 18 000-32 000 kg	Technical maximum permissible laden weight exceeding 32 000 kg
CO <sub>2</sub> emission	0.05	0.06	0.06

class 1			
CO <sub>2</sub> emission class 2	0.05	0.06	0.06
CO <sub>2</sub> emission class 3	0.05	0.06	0.06
CO <sub>2</sub> emission class 4	0.05	0.06	0.06
CO <sub>2</sub> emission class 5	0.02	0.02	0.02

*Paragraph 4.* The total toll, including information on the infrastructure charge and the external-cost charge referred to in paragraph 3, shall be shown on the invoice or receipt sent to the taxable person, cf. Article 3, at the end of the journey. The taxable person may agree not to receive the information. Up to and including 1 December 2025, it is sufficient that the information referred to in the first sentence can be accessed via an invoice or receipt.'

**5.** In *Section 6(1)*, *second sentence*, and *third sentence of paragraph 3*, the words '20th of the month' are replaced by the following: 'the last weekday day of the month'.

**6.** In *Section 8(2)*, the following shall be inserted as the *second sentence*: 'Route tickets may be purchased from 14 days before the start of the period of validity.'

**7.** In *Section 8(3)(2)*, the term 'maximum permissible weight' is replaced by: 'technical maximum permissible laden weight'.

**8.** In *Section 8(4)*, *first sentence*, the words 'the information referred to in paragraph 3' are replaced by the following: 'points 1 and 4 of paragraph 3, mentioned information on the email and the planned itinerary'.

**9.** In *Section 8(5)*, *first sentence*, '48 hours after expiry' is replaced by: '72 hours after the start time of'.

**10.** In *Section 8(7)*, 'indication of' is replaced by: 'documentation of', and 'maximum permissible laden weight' is replaced by: 'technical maximum permissible laden weight'.

**11.** Before *Section 11*, the following is inserted in *Chapter 8*:

**'Section 10a.** Decisions on tax liability, tax exemption, or termination thereof, cf. *Section 1*, shall be taken by the Danish Customs and Tax Administration.'

**12.** In *Section 14*, the following shall be inserted after 'by Act:' ', without prejudice to *Section 10a*'.

**13.** Section 18(3) is repealed and replaced by:

*Paragraph 3.* Section 8 shall apply from 18 December 2024.

*Paragraph 4.* Sections 1-5, 6(1)-(3) and (5), Section 7 and Sections 9-17 shall apply from 1 January 2025.'

Paragraphs 4-7 subsequently become paragraphs 5-8.

**14.** Annex 1 shall be worded as Annex 1 to this Act.

## Section 2

The Fuel Consumption Tax Act (see Consolidation Act No 1147 of 31 May 2021, as amended by Section 42 of Act No 753 of 13 June 2023 and Section 3 of Act No 1796 of 28 December 2023) is amended as follows:

**1.** Section 3(1)(b) is to be as follows:

### *B. Diesel cars*

Fuel consumption (kilometres per litre)	Consumption tax per 6 months (DKK)		Countervailing charge per 6 months (DKK)
	Passenger cars registered for the first time in Denmark before 3 October 2017, and vans.	Passenger cars registered for the first time in Denmark on or after 3 October 2017.	
At least 56.3	-	390	160
Less than 56.3 but not less than 50.0	-	440	160
Less than 50.0 but not less than 45.0	-	460	160
Less than 45.0 but not less than 41.0	-	480	160
Less than 41.0 but not less than 37.6	-	510	160
Less than 37.6 but not less than 32.1	-	540	160
Less than 32.1 but not less than 28.1	-	590	740
Less than 28.1 but not less than 25.0	-	640	1.320
Less than 25.0 but not less than 22.5	390	680	1.420
Less than 22.5 but not less than 20.5	750	1.040	1.570
Less than 20.5 but not less than 18.8	1.100	1.390	1.690
Less than 18.8 but not less than 17.3	1.480	1.770	1.820
Less than 17.3 but	1.840	2.130	1.960

not less than 16.1			
Less than 16.1 but not less than 15.0	2.190	2.480	2.100
Less than 15.0 but not less than 14.1	2.550	2.840	2.260
Less than 14.1 but not less than 13.2	2.900	3.190	2.400
Less than 13.2 but not less than 12.5	3.260	3.560	2.560
Less than 12.5 but not less than 11.9	3.630	3.920	2.680
Less than 11.9 but not less than 11.3	3.990	4.280	2.810
Less than 11.3 but not less than 10.2	4.690	4.980	3.110
Less than 10.2 but not less than 9.4	5.440	5.730	3.370
Less than 9.4 but not less than 8.7	6.150	6.440	3.630
Less than 8.7 but not less than 8.1	6.860	7.150	3.950
Less than 8.1 but not less than 7.5	7.570	7.870	1.480
Less than 7.5 but not less than 7.0	8.310	8.600	4.440
Less than 7.0 but not less than 6.6	9.020	9.310	4.770
Less than 6.6 but not less than 6.2	9.730	10.030	5.020
Less than 6.2 but not less than 5.9	10.480	10.770	5.290
Less than 5.9 but not less than 5.6	11.190	11.490	5.600
Less than 5.6 but not less than 5.4	11.910	12.200	5.880
Less than 5.4 but not less than 5.1	12.620	12.910	6.240
Less than 5.1	13.360	13.650	6.530

2. Section 3(12) is to be worded as follows:

'Paragraph 12. For the calendar years 2025 and 2026, the amounts of the countervailing charge referred to in paragraph 1B shall be reduced by 30 %. As

from calendar year 2027, the amounts of the countervailing charge specified in paragraph 1B shall be reduced by 21 %. The amounts resulting from the percentage adjustments in the first and second sentences shall be rounded up to the nearest whole Danish Krone amount that is divisible by ten. The amounts of the countervailing charge thus reduced referred to in 1B shall be levied on each vehicle as from the first tax period starting after the reduction.'

**3. Section 3c(1)(A) is to be worded as follows:**

*'A. All cars and countervailing charge for diesel cars*

CO <sub>2</sub> -based tax (grams CO <sub>2</sub> emitted per kilometre)	Fee per 6 months (DKK)	Countervailing charge for diesel cars per 6 months (DKK)
Maximum 58	390	160
More than 58 but not more than 65	440	160
More than 65 but not more than 73	460	160
More than 73 but not more than 80	480	160
More than 80 but not more than 87	510	160
More than 87 but not more than 102	540	160
More than 102 but not more than 116	590	740
More than 116 but not more than 131	640	1.320
More than 131 but not more than 145	680	1.420
More than 145 but not more than 160	1.040	1.570
More than 160 but not more than 174	1.390	1.690
More than 174 but not more than 189	1.770	1.820
More than 189 but not more than 203	2.130	1.960
More than 203 but not more than 218	2.480	2.100
More than 218 but not more than 232	2.840	2.260
More than 232 but not more than 246	3.190	2.400
More than 246 but not more than 262	3.560	2.560
More than 262 but not more than 277	3.920	2.680
More than 277 but not more than 290	4.280	2.810
More than 290 but not more than 319	4.980	3.110
More than 319 but not more than 350	5.730	3.370
More than 350 but not more than 377	6.440	3.630
More than 377 but not more than 409	7.150	3.950
More than 409 but not more than 433	7.870	4.180
More than 433 but not more than 461	8.600	4.440
More than 461 but not more than 492	9.310	4.770
More than 492 but not more than 519	10.030	5.020
More than 519 but not more than 548	10.770	5.290
More than 548 but not more than 581	11.490	5.600
More than 581 but not more than 605	12.200	5.880

More than 605 but not more than 645	12.910	6.240
Over 645	13.650	6.530

4. In Section 3c, the following is inserted as paragraph 4:

'Paragraph 4. For the calendar years 2025 and 2026, the amounts of the countervailing charge referred to in paragraph 1 shall be reduced by 30 %. As from calendar year 2027, the amounts of the countervailing charge specified in paragraph 1 shall be reduced by 21 %. The amounts resulting from the percentage adjustments in the first and second sentences shall be rounded up to the nearest whole Danish Krone amount that is divisible by ten. The amounts of the countervailing charge thus reduced referred to in 1 shall be levied on each vehicle as from the first tax period starting after the reduction.'

5. In Section 4(2), the term 'Tax' shall be replaced by: 'Taxes, including surcharges, shall be levied jointly for each vehicle and'.

6. In Section 12, 'collection of the tax' is replaced by: 'collection of the tax, including any surcharges'.

### Section 3

The Weight Tax on Motor Vehicles Act (see Consolidation Act No 1107 of 2 June 2021 as amended by § 40 of Act No 753 of 13 June 2023) is amended as follows:

1. In Section 1(1), the following is inserted after 'Tax payable': ', including surcharges,'.

2. Section 3(1)(a) to (d) are to be worded as follows:

'A. Passenger cars, apart from buses (motor coaches, sight-seeing buses, etc.) and taxis. Trailers and semi-trailers for the transport of persons. Tax per vehicle every 6 months, unless otherwise stated.	Weight Tax DKK	Countervailing charge DKK
I. Unladen weight up to 600 kg		
Motorcycles per 12 months	860	660
Other passenger motor vehicles every 6 months	1.240	970
II. Unladen weight 601-800 kg	1.510	1.180
III. Unladen weight 801-1 100 kg	1.51	1.570
IV. Unladen weight 1 101-1 300 kg	2.740	1.990
V. Unladen weight 1 301-1 500 kg		
Every 6 months	3.570	
Every 3 months	1.820	1.280
VI. Unladen weight 1 501-2 000 kg		

Every 6 months	4.910	
Every 3 months	2.470	1.700
VII. Unladen weight over 2 000 kg		
Tax per 100 kg unladen weight per three months	150	100

B. Buses, coaches, and the like with no more than 2 axles; see Section 15(1)(6). (Motor coaches, see §15 (1) No. 6)	Weight Tax DKK	Countervailing charge DKK
Tax per vehicle per 12 months		
I. Unladen weight up to 1 300 kg	450	1.130
II. Unladen weight 1 301-1 500 kg	585	1.160
III. Unladen weight 1 501-2 000 kg	810	1.230
IV. Unladen weight 2 001-3 000 kg	900	1.230
V. Unladen weight 3 001-4 000 kg	1.440	1.230
VI. Unladen weight 4 001-5 000 kg	1.920	1.230
VII. Unladen weight 5 001-6 000 kg	2.400	1.230
VIII. Unladen weight 6 001-7 000 kg	3.120	1.230
IX. Unladen weight 7 001-8 000 kg	3.640	1.230
X. Unladen weight 8 001-9 000 kg	4.160	1.230
XI. Unladen weight over 9 000 kg		
Tax per 100 kg unladen weight	50	14

C. Buses, coaches, etc. with more than two axles.	Weight Tax DKK	Countervailing charge DKK
Tax per 100 kg unladen weight per 12 months	36	10

D. Passenger cars licensed for commercial passenger transport (For ambulances, see Section 15(1)(5).)	Countervailing charge DKK
Tax per vehicle per 12 months	
I. Unladen weight up to 800 kg	3.020
II. Unladen weight 801-1 100 kg	3.740
III. Unladen weight 1 101-1 300 kg	4.430
IV. Unladen weight 1 301-1 500 kg	4.850

V. Unladen weight 1 501-2 000 kg	5.360
VI. Unladen weight over 2 000 kg	6.420

**3. Section 3(4) is to be worded as follows:**

*Paragraph 4.* For the calendar years 2025 and 2026, the amounts of the countervailing charge referred to in paragraph 1 shall be reduced by 30 %. As from calendar year 2027, the amounts specified in paragraph 1 shall be reduced by 21 %. The amounts resulting from the percentage adjustments in the first and second sentences shall be rounded up to the nearest whole Danish Krone amount that is divisible by ten. The amounts of the countervailing charge thus reduced referred to in 1 shall be levied on each vehicle as from the first tax period starting after the reduction.'

**4. Section 4(1) is to be worded as follows:**

In respect of goods road transport vehicles that are non-taxable pursuant to the Act on road tolls, trailers for goods transport, and towed equipment with a registration obligation, with the exception of caravans and motorised work machinery converted for goods transport and having a registration obligation, tax shall be due on the maximum permissible laden weight of the vehicle, according to the rates below. The tax on motor vehicles registered as traction for semi-trailers for the carriage of goods shall be increased as provided for in paragraph 6. The tax on the aforementioned towed equipment shall be calculated according to the rates for trailers. The tax on the aforementioned motorised equipment shall be calculated according to the rates for vans and lorries. No tax shall be payable on trailers for goods transport having a maximum permissible laden weight of more than 3 500 kg.

Stated per vehicle per 12 months	Weight Tax		Countervailing charge	Surcharge for private use	
	Motor vehicle DKK	Towed vehicle DKK	Motor vehicle DKK	Motor vehicles registered for the first time up to and including 24 April 2007 DKK	Motor vehicles registered for the first time on or after 25 April 2007 DKK
Motorcycles					
I. with a sidecar for goods	440	-	140		
II. Vans and lorries, etc., that are not subject to tax under the Act on Road Tolls, and certain trailers					
A. Motor vehicles and trailers, etc. of over 4 000 kg maximum permissible laden weight					
Total laden weight up to 500 kg	1.240	-	720	1.120	6.250
Total laden weight 501-1 000 kg	1.590	180	1.040	1.120	6.250
Total laden	2.630	340	1.410	1.120	6.250

weight 1 001- 2 000 kg					
Total laden weight 2 001- 2 500 kg	4.550	430	1.760	6.250	6.250
Total laden weight 3 001- 4 000 kg	5.450	660	2.270	6.250	18.560

Stated per vehicle per 12 months	Weight Tax		Countervailing charge	
	Motor vehicle DKK	Towed vehicle DKK	Motor vehicle DKK	Towed vehicle DKK

*B. Motor vehicles and towed vehicles, etc., exceeding 4 000 kg maximum permissible laden weight*

*a) with no more than two axles*

Total laden weight 4 001- 1 000 kg	2.052	552	1.150	200
Total laden weight 5 001- 6 000 kg	2.052	672	1.150	250
Total laden weight 6 001- 7 000 kg	2.052	825	1.150	300
Total laden weight 7 001- 8 000 kg	2.052	988	1.150	400
Total laden weight 8 001- 9 000 kg	2.052	1.161	1.150	450
Total laden weight 9 001- 10 000 kg	2.052	1.344	1.150	550
Total laden weight 10 001- 11 000 kg	2.279	1.537	1.150	650
Total laden weight 11 001- 12 000 kg	2.610	1.740	1.150	750
Total laden weight 12 001- 13 000 kg	3.087	1.953	1.150	850
Total laden weight 13 001- 14 000 kg	3.604	2.176	1.150	1.000
Total laden weight 14 001- 15 000 kg	4.161	2.628	1.150	1.100
Total laden weight over 15 000 kg				
Tax per 200 kg total laden weight	60	40	16	16

*b) With more than two axles*

Total laden weight up to 18 000 kg				
Tax per 200 kg total laden weight	32	20	11	12
Total laden weight 18 001-19 000 kg	3.069	1.953	1.150	1.100
Total laden weight 19 001-20 000 kg	3.332	2.156	1.150	1.200
Total laden weight over 20 000 kg				
Tax per 200 kg total laden weight	36	24	13	13

Stated per vehicle per 12 months	Weight Tax		Countervailing charge	Surcharge for private use	
	Motor vehicle DKK	Towed vehicle DKK	Motor vehicle DKK	Motor vehicles registered for the first time up to and including 24 April 2007 DKK	Motor vehicles registered for the first time on or after 25 April 2007 DKK

Motorcycles

I. with a sidecar for goods 440 - 140

II. Vans and lorries, etc., that are not subject to tax under the Act on Road Tolls, and certain trailers

A. Motor vehicles and trailers, etc. of over 4 000 kg maximum permissible laden weight

Total laden weight up to 500 kg	1.240	-	720	1.120	6.250
Total laden weight 501-1 000 kg	1.590	180	1.040	1.120	6.250
Total laden weight 1 001-2 000 kg	2.630	340	1.410	1.120	6.250
Total laden weight 2 001-2 500 kg	4.550	430	1.760	6.250	6.250
Total laden weight 3 001-4 000 kg	5.450	660	2.270	6.250	18.560

Stated per vehicle per 12 months	Weight Tax		Countervailing charge	
	Motor vehicle DKK	Towed vehicle DKK	Motor vehicle DKK	Towed vehicle DKK

B. Motor vehicles and towed vehicles, etc., exceeding 4 000 kg maximum permissible laden weight

*a) with no more than two axles*

Total laden weight 4 001-1 000 kg	2.052	552	1.150	200
Total laden weight 5 001-6 000 kg	2.052	672	1.150	250
Total laden weight 6 001-7 000 kg	2.052	825	1.150	300
Total laden weight 7 001-8 000 kg	2.052	988	1.150	400
Total laden weight 8 001-9 000 kg	2.052	1.161	1.150	450
Total laden weight 9 001-10 000 kg	2.052	1.344	1.150	550
Total laden weight 10 001-11 000 kg	2.279	1.537	1.150	650
Total laden weight 11 001-12 000 kg	2.610	1.740	1.150	750
Total laden weight 12 001-13 000 kg	3.087	1.953	1.150	850
Total laden weight 13 001-14 000 kg	3.604	2.176	1.150	1.000
Total laden weight 14 001-15 000 kg	4.161	2.628	1.150	1.100
Total laden weight over 15 000 kg				
Tax per 200 kg total laden weight	60	40	16	16

*b) With more than two axles*

Total laden weight up to 18 000 kg				
Tax per 200 kg total laden weight	32	20	11	12
Total laden weight 18 001-19 000 kg	3.069	1.953	1.150	1.100
Total laden weight 19 001-20 000 kg	3.332	2.156	1.150	1.200
Total laden weight over 20 000 kg				
Tax per 200 kg total laden weight	36	24	13	13

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**5.** *Section 4(4)* is to be worded as follows:

*Paragraph 4.* For the calendar years 2025 and 2026, the amounts of the countervailing charge referred to in paragraph 1 shall be reduced by 30 %. As from calendar year 2027, the amounts specified in paragraph 1 shall be reduced by 21 %. The amounts resulting from the percentage adjustments in the first and second sentences shall be rounded up to the nearest whole Danish Krone amount that is divisible by ten. The amounts of the countervailing charge thus reduced referred to in 1 shall be levied on each vehicle as from the first tax period starting after the reduction.'

**6.** *Section 4(8), points 3 and 4* are repealed.

**7.** In *Section 4a(1), first sentence*, the words 'Act on road use tolls' is replaced by the following: "Act on road tolls".

**8.** *Section 4a(2)* shall be repealed.

Paragraphs 3-5 subsequently become paragraphs 2-4.

**9.** In *Section 6(1), first sentence*, and *paragraph 2*, and *paragraph 3, first sentence*, 'Sections 3, 4, and 5' is amended to: 'Sections 3-5'.

**10.** In *Section 6(2)*, the following is inserted after 'vehicles': 'levied jointly and'-

**11.** In *Section 13*, 'collection of the tax' is replaced by: 'collection of the tax, including any surcharges'.

## **Section 4**

The Act on the energy tax on petroleum products, etc., cf. Consolidation Act No 1349 of 1 September 2020, as amended inter alia by Section 4 of Act No 2225 of 29 December 2020, Section 1 of Act No 1240 of 11 June 2021, Section 3 of Act No 329 of 28 March 2023, Section 1 of Act No 1797 of 28 December 2023 and most recently by Act No 683 of 11 June 2024, is hereby amended as follows:

**1.** *Section 1(1)* is to be worded as follows:

'A tax shall be paid on petroleum products, etc. The tax rate shall be as follows, at the 2015 level, for:

(1) Gas oil and diesel oil used as motor fuel, DKK 208.8 øre per litre at daytime temperature and DKK 207.6 øre per litre at 15°C.

(2) Other gas oil and diesel oil, DKK 103.7 øre per litre at daytime temperature and DKK 103.1 øre per litre at 15°C.

(3) Light diesel oil (sulphur content not exceeding 0.05 %) DKK 197.2 øre per litre at daytime temperature and DKK 196.0 øre per litre at 15°C.

(4) Low-sulphur diesel oil (sulphur content not exceeding 0.005 %) DKK 176.5 øre per litre at daytime temperature and DKK 175.5 øre per litre at 15°C.

(5) Sulphur-free diesel oil (sulphur content not exceeding 0.001 %) DKK 176.5 øre per litre at daytime temperature and DKK 175.5 øre per litre at 15°C.

(6) Sulphur-free diesel oil with 6.8 % biofuels (sulphur content not exceeding 0.001 %) DKK 175.5 øre per litre at daytime temperature and DKK 174.5 øre per litre at 15°C.

- (7) Sulphur-free diesel oil with 7.6 % biofuels (sulphur content not exceeding 0.001 %) DKK 175.4 øre per litre at daytime temperature and DKK 174.4 øre per litre at 15°C.
- (8) Fuel oil DKK 117.5 øre per kg.
- (9) Crude coal tar DKK 105.7 øre per kg.
- (10) Petroleum used as motor fuel, 165.0 øre per litre at daytime temperature and 164.0 øre per litre at 15°C.
- (11) Other petroleum 103.7 øre per litre at daytime temperature and 103.1 øre per litre at 15°C.
- (12) Leaded petrol 374.3 øre per litre at daytime temperature and 371.2 øre per litre at 15°C.
- (13) Unleaded petrol (lead content not exceeding 0.013 g per litre) 299.3 øre per litre at daytime temperature and 296.8 øre per litre at 15°C, without prejudice to point 13.
- (14) Unleaded petrol with 4.8 % biofuels (lead content not exceeding 0.013 g per litre) 294.1 øre per litre at daytime temperature and 291.7 øre per litre at 15°C. For unleaded petrol with 9.8 % biofuels (lead content not exceeding 0.013 g per litre) 288.8 øre per litre at daytime temperature and 286.4 øre per litre at 15°C.
- (15) Autogas in the form of LPG 90.0 øre per litre.
- (16) Other liquefied petroleum gas in the form of LPG used as motor fuel 165.4 øre/kg.
- (17) Other bottled gas in the form of LPG and gas, apart from LPG, produced during refining of mineral oil in the form of refinery gas, 136.4 øre per kg.
- (18) Carburettor fluid 333.8 øre per litre at daytime temperature and 331.0 øre per litre at 15°C.
- (19) Lubricating oil and similar products Under subheadings 27.10, excluding 27.10.19.85 and offset process oils covered by 27.10.19.99, 34.03.19, 34.03.99 and 38.19 of the EU Combined Nomenclature, 103.7 øre per litre at daytime temperature and 103.1 øre per litre at 15°C.
- (20) Bio-oils, etc., under headings 1507 to 1518 of the EU Combined Nomenclature, which are intended for use, offered for sale, used as heating fuel or used for the production of electricity and heat on stationary engines in combined heat and power plants: DKK 28.9 per GJ or 103.7 øre per litre.
- (21) Methanol under heading 2905 11 00 in the Combined Nomenclature, and which is intended for use, offered for sale, used as heating fuel or used for electricity and heat production in stationary motors at combined heat and power plants (CHP plants); DKK 28,9/GJ or DKK 45,5 øre per litre.'

**2.** In *Section 1(4)*, the following is inserted as *point 4*:

'The first paragraph shall not apply to a mixture if the mixture has occurred within the premises of a enterprise that uses the mixture for its own consumption as a fuel for heating or for electricity and heat production in stationary engines at combined heat and power plants.'

**3.** In *Section 1(5)*, the 'No 7' is to be replaced by: "No 8".

**4.** In *Section 1(8)(2)*, 'DKK 128.1' is changed to: 'DKK 91.1', and 'DKK 74.6' is replaced by: 'DKK 49.2'

**5.** In *Section 1, paragraph 11*, '19 and 20' is changed to: '20 or 21'.

**6.** In *Section 3(3), second sentence, and Section 11(2), third sentence, '17 and 18'* are replaced by: '18 and 19'.

**7.** In *Section 9(6)*, the following is inserted as a new point after point 1:  
'(2) goods used for fishing vessels of 5 tonnes gross tonnage and above or of 5 tonnes gross registered tonnage and above, with the exception of pleasure craft, where the goods have not been delivered exempt from tax in accordance with paragraph 1(3);'

Subsequently, points 2 and 3 become points 3 and 4.

**8.** *Section 9(10), item 3* is repealed.

**9.** *Section 11a* shall be worded as follows:

**'Section 11a.** The refund of the tax under Section 11 shall be reduced by DKK 4.5 per GJ for consumption that is not covered by the Act on carbon dioxide tax on certain energy products, or from which a full refund may be obtained under Section 9a(1), (3), and (6) or Section 9b of the Act on carbon dioxide tax on certain energy products, cf., however, Section 11d. Eligible persons may choose that the refund under the first sentence be calculated as a reduction of the tax payment by DKK 4.5 per GJ divided by the tax rate in the second sentence of Section 9(4) multiplied by 1 over 1.2.

*Paragraph 2.* If the tax under the Act on carbon dioxide tax on certain energy products for consumption not covered by paragraph 1, in accordance with Sections 9e and 9f of the Act on carbon dioxide tax on certain energy products is reduced to an amount that is lower than the EU minimum rate, cf. Annex 5 to the Act on carbon dioxide tax on certain energy products, or DKK 4.5 per GJ, the refund of the tax under Section 11 shall be reduced so that at least a total tax under this Act and the Act on carbon dioxide tax on certain energy products of DKK 4.5 per GJ has been paid for consumption.

**10.** *Section 15(3)* is to be worded as follows:

*'Paragraph 3.* When transporting goods from the place of importation under duty suspension arrangements in accordance with paragraphs 1 and 2, the customs broker or any other person who has been directly or indirectly involved in the clearing of customs in accordance with Article 15 of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, shall provide the Danish Customs and Tax Administration with the necessary information and documentation.'

**11.** In *Section 15(6)*, the following is inserted after 'requirements for': 'information and'.

## **Section 5**

The Emission Tax Act, Act No 619 of 11 June 2024, is amended as follows:

**1.** In *Section 1(2), first sentence, 'There'* is replaced by: 'For aviation'.

**2.** In *Section 1(2), second sentence, 'There'* is replaced by: 'For maritime transport'.

**3.** In *Section 1(4)*, the following text is inserted as the *second sentence*:  
'The tax liability under the first sentence and paragraph 1 shall, however, apply only to emissions from sustainable and unsustainable bio-natural gas when these energy products are mixed with natural gas in accordance with Section 1a of the Tax Act on natural gas, town gas, etc.'

**4.** In *Section 3*, before point 1, the following new points are inserted:  
(1) Bio-natural gas: Biogas upgraded to natural gas quality, cf. the Regulation on gas quality.  
(2) Sustainable bio-natural gas: Biogas which complies with the sustainability criteria laid down in the Order on sustainability and greenhouse gas emissions saving for biomass fuels and bioliquids for energy purposes, etc., and which has been upgraded to natural gas quality, cf. point 1. Bio-natural gas that does not meet these criteria is non-sustainable bio-natural gas.'

Nos 1-15 subsequently become Nos 3-17.

**5.** In *Section 4(2)*, *first sentence*, the words ', see Section 1(3)' shall be deleted.

**6.** In *Section 4(3)*, *third sentence*, the following is inserted after 'allowances': 'for domestic ferry services'.

**7.** In *Section 4(4)*, *first and second sentences*, the following is inserted after 'An enterprise': 'with domestic air services or domestic ferry services'.

**8.** In *Section 5(3)*, the following shall be inserted after 'greenhouse gas emissions calculated as per': 'the rules in'.

**9.** In *Section 5(3)*, the following shall be inserted as the *second and third sentences*:

'If the tax referred to in the first sentence is calculated on the basis of energy consumption, emission factors under the MR Regulation or the MRV Regulation shall be used. Calculation methods may be combined when calculating different emissions.'

**10.** In *Section 6(1)*, the following is inserted as *point 3*:

'For the purpose of calculating greenhouse gas emissions from sustainable bio-natural gas, the emission factor for bio-natural gas as determined pursuant to rules in the allowance scheme shall be used.'

**11.** In *Section 6(5)*, *third sentence*, 'Section 11(5)(4) of the Tax Act on natural gas, town gas, etc.' shall be amended to: 'Section 10(5)(4) of the Tax Act on natural gas, town gas, etc.'

**12.** In *Section 6(5)*, the following is inserted as the *fourth sentence*:  
'The extent of non-energy-related emissions is not included in the distribution under the second and third sentences.'

**13.** The following shall be inserted in *Chapter 4* after § 6:

**'Section 6a.** An enterprise that has reduced its CO<sub>2</sub> emissions, subject to allowances, through CO<sub>2</sub> capture and storage in accordance with the allowance system, shall not be subject to an emissions tax on that quantity. The

distribution of the reduced amount of tax shall follow the distribution provided for in the rules laid down in Section 6 and shall constitute the relevant tax rate under Section 2.'

**14.** The following shall be inserted after Chapter 7:

'Chapter 7a

*Jurisdiction*

**Section 11a.** The Danish Customs and Tax Administration may make decisions pursuant to the Act. The Danish Customs and Tax Administration cannot decide whether an activity or installation is covered by Annex 1 to the Act nor other conditions regulated in the allowance system.'

### **Section 6**

The Electricity Tax Act electricity, cf. Consolidation Act No 1284 of 3 November 2023, as amended by Section 12 of Act No 1795 of 28 December 2023 and Section 4 of Act No 1797 of 28 December 2023, is amended as follows:

**1.** In *Section 5*, the following is inserted as *paragraph 4*:

'*Paragraph 4.* It is a prerequisite for the application of paragraph 1(d) that the electricity is delivered via a direct line to a meter covered by Paragraph 7a(1) and which relates only to an enterprise referred to in paragraph 1(d).'

### **Section 7**

In the Packaging Tax Act (see Consolidation Act No 600 of 5 May 2020, as amended by, inter alia, Section 10 of Act No 1240 of 11 June 2021 and most recently by Section 13 in Act No 1795 of 28 December 2023), the following amendments are made:

**1.** In *Section 7a(5)*, the term 'exercise' is replaced by: 'the exercise'.

**2.** In *Section 9(11)*, *first sentence*, 'paragraph 7' is replaced by: 'paragraph 8'.

### **Section 8**

In the Act on the taxation of natural gas and town gas, etc., see Consolidation Act No 1100 of 1 July 2020, as amended, inter alia, by § 1 of Act No 329 of 28 March 2023, and most recently by § 3 of Act No 683 of 11 June 2024, the following amendments are made:

**1.** In *Section 1a*, the following is inserted as the *second sentence*:

'The first paragraph shall not apply to a mixture if the mixture has occurred within the premises of a enterprise that uses the mixture for its own consumption as a fuel for heating or for electricity and heat production in stationary engines at combined heat and power plants.'

**2.** *Section 8(7)*, *item 3* is repealed.

**3. Section 10a** shall be worded as follows:

**'Section 10a.** The refund of the tax under Section 10 shall be reduced by DKK 1.2 per GJ for consumption that is not covered by the Act on carbon dioxide tax on certain energy products, or from which a full refund may be obtained under Section 9a(1), (3), and (6) or Section 9b of the Act on carbon dioxide tax on certain energy products, cf., however, Section 10d. Eligible persons may choose that the refund under the first sentence be calculated as a reduction of the tax payment by DKK 1.2 per GJ divided by the tax rate in the second sentence of Section 8(4) multiplied by 1 over 1.2.

*Paragraph 2.* If the tax under the Act on carbon dioxide tax on certain energy products for consumption not covered by paragraph 1, in accordance with Sections 9e and 9f of the Act on carbon dioxide tax on certain energy products is reduced to an amount that is lower than the EU minimum rate, cf. Annex 5 to the Act on carbon dioxide tax on certain energy products, or DKK 1.2 per GJ, the refund of the tax under Section 10 shall be reduced so that at least a total tax under this Act and the Act on carbon dioxide tax on certain energy products of DKK 1.2 per GJ has been paid for consumption.

## **Section 9**

The Act on the tax on coal, lignite and coke, etc. in accordance with Consolidation Act No 1099 of 1 July 2020 as amended, inter alia, by Section 2 of Act No 329 of 28 March 2023 and most recently by Section 4 of Act No 683 of 11 June 2024, is amended as follows:

**1. Section 7(8), item 2** is repealed.

**2. In Section 8(2), third sentence,** 'paragraph 9' is replaced by: 'paragraph 10'.

**3. Section 8a** shall be worded as follows:

**'Section 8a.** The refund of the tax under Section 8 shall be reduced by DKK 1.2 per GJ for consumption that is not covered by the Act on carbon dioxide tax on certain energy products, or from which a full refund may be obtained under Section 9a(1), (3), and (6) or Section 9b of the Act on carbon dioxide tax on certain energy products, cf., however, Section 8d. Eligible persons may choose that the refund under the first sentence be calculated as a reduction of the tax payment by DKK 1.2 per GJ divided by the tax rate in the second sentence of Section 7(3) multiplied by 1 over 1.2.

*Paragraph 2.* If the tax under the Act on carbon dioxide tax on certain energy products for consumption not covered by paragraph 1, in accordance with Sections 9e and 9f of the Act on carbon dioxide tax on certain energy products is reduced to an amount that is lower than the EU minimum rate, cf. Annex 5 to the Act on carbon dioxide tax on certain energy products, or DKK 1.2 per GJ, the refund of the tax under Section 8 shall be reduced so that at least a total tax under this Act and the Act on carbon dioxide tax on certain energy products of DKK 1.2 per GJ has been paid for consumption.

## **Section 10**

The following amendments are made to the Act on carbon dioxide tax on certain energy products (see Consolidation Act No 1353 of 2 September 2020), as amended by, inter alia, Section 4 of Act No 329 of 28 March 2023, Section 9 of Act No 1797 of 28 December 2023, and most recently by Section 1 of Act No 683 of 11 June 2024:

**1.** *Section 2(1) and 2(2)*, shall be worded as follows:

'The tax rate shall be, at the 2015 level, for the following energy products at daytime temperature:

- (1) Gas oil and diesel oil: 188.9 øre per l. For gas oil and diesel oil with 6.8 % biofuels, however, 176.0 øre per l. For gas oil and diesel oil with 7.6 % biofuels, however, 174.5 øre per l.
- (2) Fuel oil: 225.6 øre per kilogram.
- (3) Crude coal tar: 203.1 øre per kilogram.
- (4) Petroleum: 188.9 øre per litre.
- (5) Coal, including coal briquettes, coke, cinders, and coke gravel: DKK 67.6 per GJ or DKK 1 892.9 per tonne.
- (6) Petroleum coke. DKK 65.5 per GJ or DKK 2 160.4 per tonne.
- (7) Brown coal briquettes and brown coal: DKK 67.6 per GJ or DKK 1 284.4 per tonne.
- (8) LPG in the form of autogas: 114.9 øre per litre.
- (9) Other liquefied petroleum gas (LPG): 212.8 øre per kilogram.
- (10) Gas, other than LPG, resulting from the refining of mineral oil in the form of refinery gas: 210.9 øre per kilogram.
- (11) Natural gas and town gas with a net calorific value of 39.6 MJ per Nm<sup>3</sup>: 160.6 øre per Nm<sup>3</sup>. Natural gas with a net calorific value of 39.6 MJ per Nm<sup>3</sup> used or intended to be used as motor fuel in stationary piston engine systems in addition to the first and second sentences: 27.5 øre per Nm<sup>3</sup>. For gas mentioned in the first to fourth paragraphs, a proportionate adjustment of the tax shall be carried out at a lower or higher calorific value than 39.6 MJ per Nm<sup>3</sup>.
- (12) For other goods of heading 2713, 2714 or 2715 of the EU Combined Nomenclature
  - a) with a water content of minimum 27 per cent: DKK 56.9 per GJ or DKK 1 627.3 per tonne and
  - b) with a water content of less than 27 per cent: DKK 56.9 per GJ or DKK 2 139.4 per tonne.
- (13) For petrol: 170.6 øre per litre. For petrol with 4.8 % biofuels, however, 162.5 øre per litre. For petrol with 9.8 % biofuels, however, 153.9 øre per litre.
- (14) For non-biodegradable waste used as fuel: DKK 711.6 per tonne of CO<sub>2</sub> emitted.
- (15) For lubricating oils and the like of heading 27.10, with the exception of 27.10.19.85 and offset process oils covered by 27.10.19.99, 34.03.19, 34.03.99, and 38.19 of the EU Combined Nomenclature: 188.9 øre per litre.
- (16) For biogas used as motor fuel in stationary piston engine systems with a thermal input exceeding 1 000 kW: DKK 4.8 per GJ.
- (17) For methanol of synthetic origin under heading 2905 11 00 of the EU Combined Nomenclature: DKK 49.8 per GJ or 78.5 øre per litre.
- (18) For carburettor fluid: 124.3 øre per litre.
- (19) For products covered by Section 1(1), where no tax rate is laid down in points 1 to 18, the tax rate shall apply to an equivalent fuel intended for use,

offered for sale or used for heating, or to an equivalent product intended for use, offered for sale or used as motor fuel or as an additive and filler in motor fuel. For products covered by the first paragraph, used for electricity and heat production on stationary engines in CHP plants, the tax rate for similar heating oils applies.

*Paragraph 2.* The tax rate at the 2015 level is as follows at 15 °C:

(1) For the goods referred to in paragraph 1, Nos 1 and 4: DKK 187.8 per litre, cf. however Nos 2 and 3.

(2) For goods referred to in paragraph 1, No 1, with 6.8 % biofuels: 175.0 øre per litre.

(3) For goods referred to in paragraph 1, No 1, with 7.6 % in biofuels: 173.5 øre per litre.

(4) For goods referred to in paragraph 1, No 13: DKK 169.2 per litre, cf. however Nos 5 and 6.

(5) For goods mentioned in paragraph 1, No 13, with 4.8 % biofuels: 161.1 øre per litre.

(6) For goods referred to in paragraph 1, No 13, with 9.8 % biofuels: DKK 152.6 per litre.'

**2.** In *Section 2(3)*, the following is inserted as *point 4*:

'The first paragraph shall not apply to a mixture if the mixture has occurred within the premises of a enterprise that uses the mixture for its own consumption as a fuel for heating or for electricity and heat production in stationary engines at combined heat and power plants.'

**3.** In *Section 5(2)*, *16th sentence*, the words 'CO<sub>2</sub> allowances legislation' are replaced by: 'Regulation in the Act on CO<sub>2</sub> allowances, in regulations issued pursuant to the Act on CO<sub>2</sub> allowances and in EU legal acts on matters covered by the Act on CO<sub>2</sub> allowances (CO<sub>2</sub> allowances system).'

**4.** In *Section 7(1)*, the following new points are inserted after No 3:

'4) taxable goods covered by Section 2(1), Nos (1) to (4), (8) to (10), (13), (15) and (18), and similar taxable goods under Section 2(1), point (19), supplied by a registered enterprise or an enterprise authorised to reimburse tax, cf. Section 8, for use on board maritime vessels, of which tax is payable on the same consumption in accordance with Section 8 of the Emission Tax Act,

5) jet fuel supplied by a registered enterprise or an enterprise authorised for tax reimbursement, cf. Section 8, for use in aircraft for flights for which tax is payable on the same consumption in accordance with Section 8 of the Emission Tax Act; and'

No 4 subsequently becomes No 6.

**5.** In *Section 8*, 'paragraph 4' is replaced by: 'paragraph 7'.

**6.** In *Section 9a(1)*, *first sentence*, 'covered by Sections 8-10 of the CO<sub>2</sub> Allowances Act' is replaced by: 'in stationary production installations for which the operator is in possession of an emission permit, cf. Section 4(1) of the CO<sub>2</sub> Allowances Act'.

**7.** *Section 9a(1)(5)* is repealed.

**8.** *Section 9a(2), second sentence*, shall be deleted and replaced by the following: 'Notwithstanding the first sentence, a partial refund, cf. the third and fourth sentences, of tax on taxable goods as referred to in paragraph 1, is granted for goods used in production units of VAT-registered enterprises with a permit to emit CO<sub>2</sub>, cf. the CO<sub>2</sub> Allowances Act, which are used directly or indirectly for the production of heat supplied by the enterprise or for space heating or hot water within the enterprise. The calculation of the tax on energy consumption referred to in the first and second sentences shall be carried out in accordance with the rules laid down in Section 11 of the Act on the energy tax on petroleum products, etc., Section 8 of the Act on the tax on coal, lignite and coke, etc. and Section 10 of the Act on the tax on natural gas and urban gas, etc. Reimbursement under the second sentence calculated in accordance with the third sentence shall be reduced by the rate for the energy product in question in accordance with Section 2 multiplied by 675/750 in 2025, 615/750 in 2026, 555/750 in 2027, 495/750 in 2028, 435/750 in 2029 and 375/750 from 2030 onwards, cf., however, the fifth sentence. For heat calculated in accordance with the second and third sentences and paragraph 1, which meets the requirements of Section 7(6) and Section 7b(1), the refund calculated in accordance with the second and third sentences shall, however, be reduced by the rate laid down in Section 7(6), second and third sentences, and Section 7b(1), second and third sentences, multiplied by 675/750 in 2025, 615/750 in 2026, 555/750 in 2027, 495/750 in 2028, 435/750 in 2029 and 375/750 from 2030 onwards.'

**9.** In *Section 9b(1)* 'Section 11 of the Act on the energy tax on petroleum products, etc., Section 10 of the Act on the tax on natural gas and urban gas, etc. or Section 8 of the Act on the tax on coal, lignite and coke, etc.' shall be amended to: 'Section 11 of the Act on the energy tax on petroleum products, etc., with the exception of paragraph 5, point 9, Section 10 of the Tax Act on natural gas, town gas, etc. with the exception of paragraph 5, point 9, or Section 8 of the Act on the tax on coal, lignite and coke, etc., with the exception of paragraph 4, point 9.'

**10.** The following is inserted after Section 9d:

**'Section 9e.** VAT-registered enterprises may, for the period 2025-2029, obtain a refund of the tax under this Act on taxable goods and heat when the use of the goods and heat is eligible for a refund in accordance with the rules laid down in Section 11 of the Act on the energy tax on petroleum products, etc., with the exception of paragraph 5, point 9, Section 10 of the Tax Act on natural gas, town gas, etc. with the exception of paragraph 5, point 9, or Section 8 of the Act on the tax on coal, lignite and coke, etc., with the exception of paragraph 4, point 9.

*Paragraph 2.* Enterprises with a licence, cf. the second sentence, may, for the period 2025-2029, obtain a refund of the tax under this Act on taxable goods, not covered by Section 9a(2), when the goods are used for domestic commercial flights, domestic ferry services, or commercial fishing. Enterprises using taxable goods for the purposes referred to in the first sentence may apply to the Danish Customs and Tax Administration for authorisation for tax reimbursement under Section 8.

*Paragraph 3.* The refund under paragraphs 1 and 2 shall be reduced by the tax after any refund under Section 9f multiplied by 350/750 in 2025, 430/750 in 2026, 510/750 in 2027, 590/750 in 2028 and 670/750 in 2029.

*Paragraph 4.* To document the refund amount in accordance with paragraphs 1 and 2, the enterprise must be able to present invoices or separate statements that can form the basis for the calculation of the refund amount and that the goods for which a refund has been granted in accordance with the rules laid down in section 11, paragraph 2, first sentence, of the Act on the energy tax on petroleum products, etc. or section 10, paragraph 2, first sentence, of the Tax Act on natural gas, town gas, etc. have not been used as motor fuel. Section 11(2) and (3) of the Tax Act on natural gas, town gas, etc. shall apply mutatis mutandis.

*Paragraph 5.* The rules for heating in paragraphs 1, 3 and 4 shall apply mutatis mutandis to cooling

*Paragraph 6.* The Minister of Taxation may lay down rules for the calculation of the tax on energy consumption under this Act, which, cf. paragraph 1, is refundable under the rules laid down in Section 11(3) of the Act on the energy tax on petroleum products, etc., Section 10(3) of the Tax Act on natural gas, town gas, etc. or Section 9(9) of the Act on the tax on coal, lignite and coke, etc., and provisions on documentation under paragraph 4.

**Section 9f.** A VAT-registered enterprise which has concluded an agreement in accordance with the rules laid down pursuant to paragraph 4 may obtain a refund of the tax on taxable products per tonne of CO<sub>2</sub> captured and geologically stored. The tax may be refunded from the time the capture was made. The amount by which the tax may be refunded shall be calculated in accordance with paragraphs 2 and 3 separately for each installation covered by an agreement under the first sentence. The total amount of the refund shall be indicated on the enterprise's declarations under the Value Added Tax Act for the VAT period in which the capture of CO<sub>2</sub> has occurred. The amount is stated in whole DKK.

*Paragraph 2.* Enterprises covered by paragraph 1 shall calculate the total emissions of CO<sub>2</sub> from the installation to which the agreement relates and the quantity of CO<sub>2</sub> captured from the installation. The calculation of the total emissions of CO<sub>2</sub> must be carried out before the point of capture. The quantity of CO captured<sub>2</sub> must be determined in accordance with the measurement requirements set out in the applicable EU rules on the monitoring and reporting of greenhouse gas emissions. The statements shall be made per calendar month.

*Paragraph 3.* The refund shall be calculated on the basis of the tax that can be determined for the energy products consumed in the month in order to qualify for a refund as per this provision. The refund shall be calculated as the amount obtained by multiplying the tax referred to in the first sentence by an allocation factor for the month. The allocation factor for the month is calculated by dividing the total amount of CO<sub>2</sub> captured by the total emissions of CO<sub>2</sub>.

*Paragraph 4.* The Minister of Taxation shall, in agreement with the Danish Ministry of Climate, Energy and Utilities, lay down rules on which government agencies enter into an agreement with enterprises in accordance with paragraph 1, on the content of these agreements, including on the control and administration of the agreements, on requirements for invoice information for the supply of heat or cold from enterprises that have entered into such an agreement, and on documentation for the calculation in accordance with paragraphs 1 to 3.

## **Section 11**

The VAT Act (see Consolidation Act No 209 of 27 February 2024, as amended by Section 1 of Act No 1310 of 6 December 2019 and Act No 332 of 9 April 2024) is amended as follows:

1. *Section 29a(1), (3) and 4th sentence, are repealed.*

### **Section 12**

The Vehicle Registration Tax Act (see Consolidation Act No 785 of 24 May 2022, as amended by Section 1 of Act No 1795 of 28 December 2023, § 1 of Act No 1796 of 28 December 2023, and § 2 of Act No 109 of 31 January 2024) is amended as follows:

1. *In Section 3(9), the following is inserted as a new point after point 2: 'The Danish Customs and Tax Administration may, in connection with such an application, or the enterprise's declaration under Section 14, reopen the original tax case in accordance with the rules laid down in Section 32 of the Tax Administration Act in respect of the part of the enterprise's tax liability relating to the original tax case, cf. paragraph 2 and Section 9a(2).'*
2. *In Section 9a(3), the following shall be inserted after the first sentence as a new sentence: 'Requests to that effect shall be submitted to the Danish Customs and Tax Administration no later than 7 days after the expiry of the time limit laid down in paragraph 1. If not requested in due time, the period up to the expiry of the time limit referred to in paragraph 1 shall not be included in a later statement under section 3b, paragraph 9.'*

### **Section 13**

The Tax Administration Act, cf. Consolidation Act No. 1053 of 20 September 2024, is hereby amended as follows:

1. *In Section 32a(1), first sentence, '6 months' is replaced by: '3 years'.*
2. *In Section 32a(2), second sentence, '1 month' is replaced by: '3 months'.*

### **Section 14**

The Spirit Drinks Tax Act, cf. Consolidation Act No 417 of 23 April 2024, is amended as follows:

1. *In Section 2a(3), the following new point is inserted before point 1: '(1) a registered consignee as per Section 7(5).'*  
Subsequently, points 1 and 2 become points 2 and 3.
2. *In Section 7, the following shall be inserted as a new paragraph after (4): 'Paragraph 5. A registered consignee is a enterprise or person who, in the course of their business, is registered with an authorisation to receive goods from other EU countries under the duty suspension arrangement. In order to obtain permission to operate as a registered consignee of goods in Denmark, without the requirement for prior notification of goods transports, the enterprise or person*

must first be registered with the customs and tax administration as a registered consignee of goods.'

(5) and (6) subsequently become (6) and (7).

**3.** In *Section 7(6)*, which becomes paragraph 7, the words 'paragraphs 1 to 5' shall be replaced by the words 'paragraphs 1 to 6'.

**4.** In *Section 8(1)(2)*, the following is inserted after 'authorised warehousekeeper': 'registered consignee,'.

**5.** In *Section 8(4)*, *third sentence*, the words 'pursuant to Section 7 is authorised as a warehouse keeper' shall be replaced by: 'under Section 7(2) is authorised as a warehouse keeper or under Section 7(5) is registered as a consignee'.

**6.** In *Section 8(6)*, *third sentence*, 'Section 7(5)' is amended to: 'Section 7(6)'.

**7.** *Section 20a(3)* is to be worded as follows:

*Paragraph 3.* When transporting goods from the place of importation under duty suspension arrangements in accordance with paragraphs 1 and 2, the customs broker or any other person who has been directly or indirectly involved in the clearing of customs in accordance with Article 15 of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, shall provide the Danish Customs and Tax Administration with the necessary information and documentation.'

**8.** In *Section 20a(6)* the following is inserted after 'requirements for': 'information and'.

**9.** In *Section 31(1)(2)*, the words 'or (5)' are replaced by: 'paragraph 5, second sentence, or paragraph 6'.

**10.** In *Section 33b(4)*, 'Section 7(3) or (5)' is amended to: 'Section 7(3) or (6)'.

## **Section 15**

The following amendments are made to the Tobacco Tax Act (see Consolidation Act No 170 of 21 February 2024, as amended by § 6 of Act No 333 of 09 April 2024):

**1.** *Section 19(3)* is to be worded as follows:

*Paragraph 3.* When transporting goods from the place of importation under duty suspension arrangements in accordance with paragraphs 1 and 2, the customs broker or any other person who has been directly or indirectly involved in the clearing of customs in accordance with Article 15 of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, shall provide the Danish Customs and Tax Administration with the necessary information and documentation.'

**2.** In *Section 19(6)* the following is inserted after 'requirements for': 'information and'.

## **Section 16**

The Beer and Wine Tax Act (see Consolidation Act No 416 of 23 April 2024 as amended by § 7 of Act No 333 of 9 April 2024) is amended as follows:

**1.** *Section 15(3)* is to be worded as follows:

*Paragraph 3.* When transporting goods from the place of importation under duty suspension arrangements in accordance with paragraphs 1 and 2, the customs broker or any other person who has been directly or indirectly involved in the clearing of customs in accordance with Article 15 of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code, shall provide the Danish Customs and Tax Administration with the necessary information and documentation.'

**2.** In *Section 15(6)* the following is inserted after 'requirements for': 'information and'.

### **Section 17**

Act No 138 of 25 February 2020 amending the Act on the tax on electricity, the Tax Act on natural gas, town gas, etc., the Act on the tax on coal, lignite and coke, etc. and the Act on the energy tax on petroleum products, etc. (Redirection of taxation of surplus heat) is amended as follows:

**1.** *Sections 1(1) to (4) and 8, Section 2(7), Section 3(3), and Section 4(5),* shall be repealed.

### **Section 18**

Act No 832 of 14 July 2022 amending the Withholding Tax Act, the Danish Tax Collection Act, the Danish Corporation Tax Act, and various other acts (Reduction of interest compensation and extension of the scope of interest, etc. in cases concerning refund of dividend tax, etc., harmonisation of the timing of interest calculation in the collection of taxes and duties in certain situations, and amendment of the rules on adjustment as a result of the finally calculated deduction percentage for partial deductibility of VAT, etc.) are amended as follows:

**1.** *Section 17* is deleted.

**2.** In *Section 19(3)*, ', 15 and 17' is replaced by: 'and 15'.

### **Section 19**

Act No 329 of 28 March 2023 amending the Tax Act on natural gas, town gas, etc., the Act on the tax on hard coal, lignite and coke, etc., the Act on the energy tax on petroleum products, etc. and various other Acts (Increase in the energy tax on fossil fuels for businesses pursuant to the 'Agreement on Green Tax Reform' of 8 December 2020, etc.) are amended as follows:

**1.** *Section 1, No 5, Section 2, No 5, and Section 3, No 6,* shall be repealed.

### **Section 20**

Act No 683 of 11 June 2024 amending the Act on the carbon dioxide tax on certain energy products, the Act on the energy tax on petroleum products, etc., the Tax Act on natural gas, town gas, etc., the Act on the tax on coal, lignite and coke, etc. and various other Acts (Implementation of parts of the 'Agreement on Green Tax Reform for Industry, etc.' of June 2022, amendments resulting from the Emission Tax Act and extension of the right of extraordinary revision in the field of taxation, etc.) are amended as follows:

**1.** Section 1(1), (7), (14) and 20, Section 2(1), (3) and (9), Section 3(6), and Section 4(4) are repealed.

**2.** In Section 9(4) the words ', 7' are deleted.

## **Section 21**

*Paragraph 1.* The Act enters into force on 18 December 2024, without prejudice to paragraph 2 and 3.

*Paragraph 2.* Section 1(1) and (3) and Sections 2 to 9 and 10(1) to (3) and (5) to (10) and Sections 11 to 20 shall enter into force on 1 January 2025.

*Paragraph 3.* The Minister of Taxation sets the entry into force date for Section 10, No 4.

*Paragraph 4.* Section 12(1) shall not apply where the chargeable event in the original tax case occurred before 1 January 2025. For such tax cases, the previously applicable rules shall apply.

*Paragraph 5.* Section 12(2) shall apply from 1 January 2026.

*Paragraph 6.* Section 13(1) shall not apply to decisions on the registration of vehicles taken before 1 January 2025. Section 13, point 2, does not apply to notifications of changes sent before 1 January 2025. For such decisions and notifications, the previously applicable rules shall apply.

*Paragraph 7.* For vehicles which on 31 December 2024 are registered as exempt from road use tax under the Act on Road Use Tax, or which are not covered by the Act on Road Use Tax because they are not used for the carriage of goods, such exemptions, etc. shall continue as of 1 January 2025 under the Act on Road Tolls, unless the Customs and Tax Administration receives information about the vehicle that can justify that the vehicle is taxable under the Act on Road Tolls.

*Paragraph 8.* Rules issued pursuant to Section 4a(5) of the Act on the Weight Tax on Motor Vehicles, etc., cf. Consolidation Act No 1107 of 2 June 2021, as amended by Section 40 of Act No 753 of 13 June 2023, shall remain in force until they are repealed or replaced by rules issued pursuant to Section 4a(4) of said Act, as amended by Section 3(8) of this Act.

*Paragraph 9.* Rules issued pursuant to Section 7(6) of the Spirit Drinks Tax Act, cf. Consolidation Act No 417 of 23 April 2024, shall remain in force until they are repealed or replaced by rules issued pursuant to Section 7(7) of the Spirit Drinks Tax Act, cf. as amended by Section 14(2) of this Act.