The Danish Ministry of Taxation **File no. 2025-4160**
Draft

Draft
of
Act amending the Act on Electricity Taxation and various other Acts
(Expansion of the reimbursement scheme for the charging of electric cars, amendment of the exemption from tax for biofuels in the CO_2 Tax Act, extension of the exemption from tax for institutional buses, reduction of the volume-based packaging tax in 2026 and 2027 etc.)

Danish Ministry of Taxation

Section 1

The Act on Electricity Taxation, cf., Consolidation Act No. 1284 of 3 November 2023, as amended, inter alia, by Section 4 of Act No. 687 of 8 June 2017 and Section 4 of Act No. 1797 of 28 December 2023 and most recently by Section 6 of Act No. 1489 of 10 December 2024, is amended as follows:

1. In *Section 7(3), third* and *sixth sentences, the* following is inserted after ‘passenger transport’: ‘, the transport of goods or a combination thereof’.

2. In *Section 11(11), first sentence*, and *(12), second sentence*, the following is inserted after ‘paragraphs (6) and (7)’: ‘and Section 11g(1) and (3)’, and in the third *sentence of paragraph 11*, the following is inserted after ‘in paragraphs 6 and 7’: ‘and Section 11g, paragraphs 1 and 3,’.

3. In *Section 11b(2), first* sentence, and *(2), point 1,* the following is inserted after ‘passenger transport’: ‘, the carriage of goods or a combination thereof’.

4. In *Section 11b,* the following shall be inserted as *paragraphs (11) and (12):*

‘*Paragraph (11).* Undertakings that are not registered for VAT must have an authorisation in order to receive reimbursement in accordance with paragraph (2) and may request this from the customs and tax administration.

Paragraph (12). In accordance with paragraph (2), the undertaking is to be able to present invoices or separate statements in which the amount of the tax is specified, to document the refund amount, cf. Section 11a(9).'

5. The following shall be inserted after Section 11f:

'Section 11g. A refund of the tax shall be granted on the taxable electricity consumed by the undertaking for the purpose of charging batteries for registered electric vehicles in the period from 1 January 2026 to 31 December 2030 inclusive. The refund includes electricity used in charging points operated at the undertaking's own risk and expense, and electricity used to charge batteries at battery exchange stations. The refund shall also be granted in accordance with Sections 11, 11a and 11c.

Paragraph (2). The reimbursement shall be granted notwithstanding the condition laid down in Section 11(5). As documentation for the reimbursement amount, the business shall on request present accounts of measurements of the electricity used in charging points and at battery exchange stations.

Paragraph (3). For charging points supplied with electricity from the public electricity supply network and from an electricity production facility pursuant to Section 2(1)(c), the refund pursuant to paragraph (1) shall be calculated on an hourly basis on the basis of information on taxable electricity consumption from the customer number supplying the charging point with electricity. The electricity consumption eligible for reimbursement is calculated as the electricity consumption in the charging point, but no more than the amount of kWh consumed from the public electricity supply network within the same hour.

Paragraph (4). As documentation for the refund amount pursuant to paragraph (3), the undertaking must, upon request, submit statements of measurements of the electricity consumed in charging points, stating the address to which the charging point is connected, as well as statements of measurements of taxable electricity consumption from the customer number that supplies the charging point with electricity, stating the customer number. The information referred to in the first sentence shall be kept for 5 years after the end of the reporting period.'

Section 2

The Act on carbon dioxide tax on certain energy products, cf., Consolidation Act No. 1353 of 2 September 2020, most recently amended by Section 10 of Act No. 1489 of 10 December 2024 is amended as follows:

1. *Section 7(3)* shall be worded as follows:
‘*Paragraph (3).* Biofuels, which are liquid or gaseous fuels produced from biomass, are exempt from tax, except for goods referred to in Section 2(1)(16).’

Section 3

The Vehicle Registration Tax Act, cf., Consolidation Act No. 370 of 3 April 2025) is amended as follows:

1. In *Section 2(1)(7)(a), first sentence,* the words ‘elderly persons living at home’ shall be replaced by:
‘others’.

Section 4

The Fuel Consumption Tax Act, cf., Consolidation Act No. 1050 of 12 August 2025 is amended as follows:

1. In *Section 7(1), first sentence*, the words ‘if the car is petrol-powered’ are deleted.

2. In *Section 7(1), second sentence*, the following is inserted after ‘is paid’: ‘however’.

Section 5

The Act on registration of vehicles, cf., Consolidation Act No 179 of 22 February 2023, most recently amended by Section 2 of Act No 95 of 4 February 2025, is amended as follows:

1. In Section *17(2), no. 1,* the following is inserted after ‘vehicles’: ', and organisations that assess motor vehicle damage on behalf of insurance companies'.

2. In Section *17(2), no. 10*, the following is inserted after ‘undertakings’: ‘etc.’

Section 6

The following amendments are made to the Packaging Tax Act, cf., Consolidation Act No. 361 of 1 April 2025:

1. In *Section 1(2), first sentence,* ‘Order No. 540 of 22 May 2017 on deposits on and collection, etc., of packaging for certain beverages’ is amended to: ‘regulations on deposits on and collection, etc. of packaging for certain beverages issued pursuant to Section 9(1) to (3) of the Environmental Protection Act’.

2. In *Section 2, paragraphs (2), (4)* and *(6),* the following is inserted after ‘amounts for containers’: ‘, cf., however, paragraph (7)’.

3. In *Section 2*, the following will be inserted as *paragraph (7):*

‘Paragraph (7). From 1 January 2026 to 31 December 2027 inclusive, however, the tax pursuant to Section 2(2), (4) and (6) shall be DKK 0 per item. For that period, undertakings required to declare the tax on the goods referred to in Section 2 shall not declare that tax, and Section 9 shall not apply in respect of the goods to which that tax relates. However, the undertaking must calculate any stock of these goods as at 1 January 2028.’

Section 7

In the Act on tax on nitrogen oxides, cf., Consolidation Act 364 of 3 April 2025, the following amendments are made:

1. In *Section 1(2), point 2, first sentence,* ‘Ministry of the Environment Order No. 808 of 25 September 2003 on the limitation of emissions of certain pollutants into the air from large combustion plants’ is amended to: ‘regulations on the limitation of emissions of certain pollutants into the air from large combustion plants issued pursuant to Section 7(1)(1) and (2) and Section 7a(1) of the Environmental Protection Act’.

2. In *Section 1(2)(3), first sentence,* ‘Ministry of the Environment Order No. 162 of 11 March 2003 on waste incineration plants’ is amended to read: ‘regulations on waste incineration plants issued pursuant to Section 7(1)(1)-(3) and Section 7a(1) of the Environmental Protection Act’.

3. In *Section 7(2),* ‘Order No. 1454 of 7 December 2015 on the reduction of vapour emissions from the storage and distribution of petrol’ is amended to: ‘regulations on limiting vapour emissions from the storage and distribution of petrol issued pursuant to Section 7(1)(1) and (2), Section 7a(1) and Section 14(2) of the Environmental Protection Act’.

Section 8

The Act concerning taxes on coal, lignite, and coke, etc. cf., Consolidation Act No. 648 of 28 May 2025 as amended by Section 3 of Act No. 138 of 25 February 2020 and Section 3 of Act No. 2606 of 28 December 2021, is amended as follows:

1. In *Section 7a(2)(1)* and *(3)(1)*, ‘Ministry of the Environment Order No. 1224 of 4 October 2023’ is amended to: ‘regulations on biomass waste issued pursuant to Section 44(1) and Section 46a(2) of the Environmental Protection Act’.

2. In *Section 7a(3)(3), second sentence,* of ‘Ministry of the Environment Order No. 1650 of 13 December 2006 on the use of waste for agricultural purposes’ is amended to read: ‘regulations on the use of waste for agricultural purposes issued pursuant to Section 7(1)(6-8) and (11), Section 16 and Section 44(1) of the Environmental Protection Act’.

Section 9

The Act on energy tax on mineral oil products, cf., Consolidation Act No. 604 of 28 May 2025, as amended by Section 4 of Act No. 138 of 25 February 2020 and Section 4 of Act No. 2606 of 28 December 2021, is amended as follows:

1. In *Section 8(1)(6),* ‘Order No. 1670 of 14 December 2006 on the reduction of vapour emissions from the storage and distribution of petrol’ is amended to read: ‘regulations on the reduction of vapour emissions from the storage and distribution of petrol issued pursuant to Section 7(1)(1) and (2), Section 7a(1) and Section 14(2) of the Environmental Protection Act’.

2. In *Section 11a(1), first sentence*, the following is inserted after ‘of the Act on carbon dioxide tax on certain energy products,’: ‘which are exempt from tax pursuant to Section 7(3) of the Act on carbon dioxide tax on certain energy products’.

Section 10

The following amendments shall be made to the Act concerning tax on sulphur, cf., Consolidation Act No. 362 of 3 April 2025:

1. In *Section 8(1),* ‘paragraph (6)’ is amended to: ‘paragraph (7)’.

2. In *Section 9(9), second sentence*, ‘and 6’ is amended to: ‘and 7’.

Section 11

The following amendments are made to Act No. 1353 of 21 December 2012 amending the Act on Electricity Taxation and various other Acts, and repealing the Act amending the Act on the Taxation of Waste and Raw Materials (Reimbursement of electricity tax in respect of electricity consumed in the charging of batteries for registered electric cars, relief in respect of comfort cooling, daily permits for the private use of light commercial vehicles, and technical adjustments to energy taxes, etc. and repealing the rules on tax exemption for certain types of waste from own cement production), as amended by Section 10 of Act No 903 of 4 July 2013, Section 4 of Act No 1889 of 29 December 2015, Section 10 of Act No. 1558 of 13 December 2016, Section 6 of Act No 687 of 8 June 2017, Section 8 of Act No 331 of 30 March 2019, Section 7 of Act No. 1585 of 27 December 2019, Section 6 of Act No. 203 of 14 February 2021, Section 5 of Act No. 2606 of 28 December 2021 and Section 18 of Act No. 1797 of 28 December 2023:

1. *Section 21* is repealed.

Section 12

Act No. 138 of 25 February 2020 amending the Act on Electricity Taxation, the Act on the Taxation of Natural Gas and Town Gas, etc., the Act concerning taxes on coal, lignite, and coke, etc. and the Act on the Energy Taxation of Mineral Oil Products, etc. (Change to the Taxation of Waste Heat), as amended by Section 6 of Act No. 2225 of 29 December 2020, Section 6 of Act No. 2606 of 28 December 2021 and Section 18 of Act No. 1489 of 10 December 2024, is amended as follows:

1. *Section 3(2) and Section 4(4)* shall be repealed.

Section 13

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 mineral oil products, etc., the Act on the taxation of natural gas and town gas, etc., the Act concerning taxes 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.), as amended by Section 21 of Act No. 1489 of 10 December 2024, are amended as follows:

1. Section *1, no. 6* is repealed.

2. In *Section 9(4)*, '6' is deleted.

The Ministry of Environment and Gender Equality

Section 14

In Act No. 277 of 19 March 2013 amending the Chemicals Act and the Act on Tax on Pesticides (Amendments resulting from the Biocidal Products Regulation, digital communication, collection of information on other goods and creation of registers of substances, mixtures and other goods), the following amendment is made:

1. *Section 2(1)* and *(3) and Section 3* shall be repealed.

2. In *Section 4(2), first sentence,* 'Sections 2 and 3' is amended to: 'Section 2, nos. 2, 4, and 5' and in the *second sentence* 'Sections 2 and 3' are changed to: 'Section 2(2), (4) and (5)'.

Ministry of Climate, Energy and Utilities

Section 15

In Act No. 2606 of 28 December 2021 amending the Heat Supply Act, the Act on the Taxation of Natural Gas and Town Gas, etc., the Act concerning Taxes on Coal, Lignite, and Coke, etc., and the Act on Energy Tax on Mineral Products, etc. (Price regulation and energy efficiency scheme with tax exemption for surplus heat), as amended by Section 7 of Act No. 683 of 11 June 2024, the following amendments are made:

1. *Section 2(2), Section 3(2),* and *Section 4(2)* are repealed.

2. Section 7(3) is repealed.
Paragraph (4) subsequently becomes paragraph (3).

Section 16

Paragraph (1). The act will enter into force on 1 January 2026.

Paragraph (2). Section 1, nos. 1, 3 and 4, shall take effect from 1 January 2023.

Paragraph (3). Applications for reimbursement pursuant to Section 11b(2) of the Act on Electricity Taxation, as amended by Section 1(3) and (4) of this Act, for the years 2023-2025 must be received by the Customs and Tax Administration no later than 31 July 2026.

Paragraph (4). Section 11 shall not apply to refunds up to and including 31 December 2025. For such refunds, the previously applicable rules shall apply.

Paragraph (5). Regulations issued pursuant to Section 21(4) of Act No. 1353 of 21 December 2012 amending the Act on Electricity Taxation and various other acts and repealing the Act on the Taxation of Waste and Raw Materials, as amended by Section 10 of Act No. 1558 of 13 December 2016, and as amended by Section 8 of Act No. 331 of 30 March 2019, shall remain in force until they are repealed or replaced by regulations issued pursuant to Section 11(12) of the Act on Electricity Taxation , as amended by Section 1(2) of this Act.

DRAFT

Comments on the draft Act

General comments

Table of contents

1.	Introduction
2.	Background
3.	Main points of the draft Act
3.1.	Extension of the reimbursement scheme for the charging of electric cars
3.1.1.	Legislation currently in force
3.1.2.	Considerations of the Danish Ministry of Taxation and the proposed scheme
3.2.	Amendment of the tax exemption for biofuels in the Act on the carbon dioxide tax on certain energy products
3.2.1.	Legislation currently in force
3.2.2.	Considerations of the Danish Ministry of Taxation and the proposed scheme
3.3.	Extension of tax exemption for institutional buses
3.3.1.	Legislation currently in force
3.3.2.	Considerations of the Danish Ministry of Taxation and the proposed scheme
3.4.	Exemption from tax for the purchase of zero-emission vehicles with grants under the Social Services Act or the Child’s Act
3.4.1.	Legislation currently in force
3.4.2.	Considerations of the Danish Ministry of Taxation

	and the proposed scheme
3.5.	Terminal access for assessor organisations and legal persons
3.5.1.	Legislation currently in force
3.5.2.	Considerations of the Danish Ministry of Taxation and the proposed scheme
3.6.	Reduction of the volume-based packaging tax in 2026 and 2027
3.6.1.	Legislation currently in force
3.6.2.	Considerations of the Danish Ministry of Taxation and the proposed scheme
3.7.	Extension of the possibility of reimbursement of electricity tax for electricity used as traction current for electric trains for the transport of goods
3.7.1.	Legislation currently in force
3.7.2.	Considerations of the Danish Ministry of Taxation and the proposed scheme
3.8.	Amendment of a number of references to ministerial orders in various acts
3.8.1.	Legislation currently in force
3.8.2.	Considerations of the Danish Ministry of Taxation and the proposed scheme
3.9.	Legislative amendments and adjustments to various acts
3.9.1.	Legislation currently in force
3.9.2.	Considerations of the Danish Ministry of Taxation and the proposed scheme

3.10.	Repeal of rules on transitional arrangements for existing supplies of surplus heat
3.10.1.	Legislation currently in force
3.10.2.	Considerations of the Danish Ministry of Taxation and the proposed scheme
3.11.	Repeal of rules changing the payer of the surplus heat tax
3.11.1.	Legislation currently in force
3.11.2.	Considerations of the Danish Ministry of Taxation and the proposed scheme
4.	Relationship to the GDPR and the Danish Data Protection Act
5.	Financial impact and implementation impact on the public sector
6.	Economic and administrative impact on business, etc.
7.	Administrative impact on citizens
8.	Climate impact
9.	Impact on the environment and nature
10.	Relationship to EU law
11.	Consulted government authorities/agencies and organisations, etc.
12.	Summary table

1. Introduction

In order to accelerate the development of green transport in Denmark and the utilisation of renewable energy, this draft Act proposes to extend the possibility of obtaining a refund of electricity tax for electricity consumed for commercial charging of batteries for registered electric cars.

The extension will mean that undertakings involved in the charging of batteries for registered electric cars at customers' premises via charging points operated at the undertaking's own risk and expense can be refunded the tax on electricity consumed for charging these batteries, even if the individual property has associated renewable energy systems in the form of, for example, solar cells. The undertaking's customers may be both natural and legal persons.

The Government is proposing to reduce the general electricity tax to the EU minimum rate of DKK 0.008 per kWh in 2026 and 2027 in a draft Act introduced at the same time. In 2026 and 2027, when it is proposed that the general electricity tax be reduced, the amount of reimbursement to the undertakings concerned will be substantially reduced. Although the content of the reimbursement scheme will be greatly reduced as a result, it is important to create a clear legal situation in this area and predictability for citizens, undertakings and the industry.

The aim of the draft Act is also to promote the use of pure biofuels. For this reason, it is proposed to exempt pure biofuels from the carbon dioxide tax regardless of their use and thus to treat pure biofuels on an equal footing for tax purposes. Today, the tax exemption depends on whether the biofuel is used as motor fuel, as only biofuels used as motor fuels are exempt from tax under the Act on carbon dioxide tax on certain energy products (hereinafter the CO_2 Tax Act). If the biofuel is used for other purposes, e.g. for heating, this will not be the case.

The draft Act also proposes extending the exemption from registration tax under the Registration Tax Act to buses used by institutions to transport persons who have been referred for activities at the institution in order to maintain their physical or mental abilities. Such institutional buses are currently exempt from tax if they are used to transport residents of the institution or persons living at home, provided that these persons living at home can be characterised as elderly. On the other hand, there is no exemption from tax if the persons living at home cannot be characterised as older persons. With the proposed amendment, institutional buses used to transport non-elderly persons living at home will also be exempt from tax.

It is also proposed to ensure that persons with permanent disabilities who, under the Social Services Act or the Children's Act, are eligible for assistance with the purchase of a car, are exempt from green ownership tax, regardless of whether the car is petrol-powered or a zero-emission car. Currently, it is only possible to obtain a tax exemption on the acquisition of a petrol-powered car. There is a countervailing charge on diesel-powered cars. It is therefore proposed to amend the Fuel Consumption Tax Act so that a tax exemption can be obtained upon the acquisition of a non-petrol car, including an electric car.

It is also proposed to reduce the volume-based packaging tax to DKK 0 in 2026 and 2027. The purpose of the proposal is to compensate trade and industry for the fact that the producer fee introduced on 1 October 2025 will be higher than expected.

Furthermore, it is proposed to enable undertakings that are not registered for VAT to obtain a refund of tax on electricity used as traction current for electric trains for goods transport. The proposal aims to ensure that Danish and foreign goods transporters have the same opportunities to receive reimbursement, thereby ensuring compliance with EU rules on State aid.

In addition, a number of adjustments are proposed to the motor, energy and environmental tax acts, including amending a number of references to specific Orders to refer instead to the rules under which the relevant Orders were issued.

2. Background

The proposal to extend the reimbursement scheme for charging electric cars aims to address the current situation where, according to the Tax Assessment Council's practice, a charging operator cannot be reimbursed for electricity tax when the customer has installed a solar cell system with the capacity to produce tax-exempt electricity at the same address.

The proposal to exempt pure biofuels from CO_2 tax is in line with the Agreement on Green Tax Reform for Industry, etc. of 24 June 2022, which, among other things, intended that CO_2 emissions should be subject to a higher and more uniform tax in order to provide an incentive to switch to greener alternatives, e.g., in the form of biofuels.

The extension of the tax exemption for institutional buses is proposed on the basis of the decision of the National Tax Tribunal in SKM2024.186.LSR, where the National Tax Tribunal ruled that, under the current rules, it is a condition for the tax exemption that persons living at home who are transported can be considered ‘elderly’.

The background to the proposal to amend the Fuel Consumption Tax Act is to create an incentive to purchase zero-emission vehicles in order to reduce CO_2 emissions.

The rationale behind the proposal to grant assessor organisations terminal access to information in the Vehicle Register is to give smaller insurance companies better opportunities to offer motor vehicle insurance in more parts of the country and to promote competition and the range of motor vehicle insurance.

The proposal to reduce the volume-based packaging tax to DKK 0 in 2026 and 2027 is intended to compensate the business community for the fact that the producer fee, which will be introduced on 1 October 2025 in connection with extended producer responsibility and the implementation of the Packaging Directive, will be higher than expected.

The proposal to enable undertakings that are not registered for VAT to obtain a refund of tax on traction current for electric trains used for goods transport will ensure that the rules are in line with EU State aid rules.

The reason for the proposal to repeal the possibility of introducing rules on the introduction of a transitional arrangement for existing supplies of surplus heat is that, following dialogue with the European Commission, sufficient certainty has not been obtained that this transitional arrangement is compatible with EU State aid rules.

The background to the proposal to repeal the possibility of bringing certain provisions of the Act on the Taxation of Natural Gas and Town Gas, etc. (hereinafter the Gas Tax Act), the Coal Tax Act and the Mineral Oil Tax Act into force by way of an Order is that the possibility of letting the heat supply company make the payment will be difficult to administer for the Tax Administration, and it is considered that there is no longer a need to bring the provisions into force.

3. Main points of the draft Act

3.1. Extension of the reimbursement scheme for the charging of electric cars

3.1.1. Legislation currently in force

The basic principle of the Act on Electricity Taxation (hereinafter referred to as the Electricity Tax Act) is that full tax must be paid on electricity consumption in households, while businesses can, to a large extent, be reimbursed for electricity tax down to the EU minimum tax of DKK 0.004 per kWh.

Business use is primarily limited to undertakings registered for VAT purposes. Under the Electricity Tax Act, VAT-registered undertakings may, in principle, obtain a refund of the tax on the electricity consumed by the undertaking.

On 27 April 2010 the Tax Council decided a case concerning electricity tax on electricity consumed for the charging of batteries for electric cars.

As a result of this decision, the Tax Council established that undertakings that have activities involving the charging of batteries for electric cars can receive a refund of the electricity tax on electricity consumed for the charging of these batteries, pursuant to Section 11(1) of the Electricity Tax Act. It is the Tax Council's opinion that electricity consumption occurs when charging batteries for electric cars. Charging is done by applying electricity to batteries for electric cars. When an undertaking provides services involving the charging of batteries for electric cars, the Tax Council considers the electricity to be consumed in a production process within the undertaking. The undertaking's customers therefore do not purchase electricity, but a service consisting of charging batteries for electric cars. It is stated in the decision of the Tax Council that a prerequisite is that it is the undertaking’s electricity supplier or another provider with whom the undertaking works that provides the electricity for the charging, regardless of where and under what conditions the charging of the batteries for electric cars takes place.

The Tax Council's decision is reproduced in SKM2011.259.SKAT.

In order to ensure that, in the case of commercial charging of batteries for electric cars, only the EU minimum tax of DKK 0.004 per kWh is charged when charging takes place at charging points operated at the company’s expense and risk, or when charging takes place at battery exchange stations, Section 21 of Act No. 1353 of 21 December 2012 introduced a time-limited special scheme under which, in the case of commercial charging of batteries for registered electric cars, a partial refund of electricity tax may be made. This means that for commercial charging of electric cars, after reimbursement, an electricity tax of DKK 0.004 per kWh is payable, corresponding to the EU minimum tax set out in the Energy Taxation Directive (Council Directive 2003/96/ECof 27 October

2003 restructuring the Community framework for the taxation of energy products and electricity).

With the introduction of the special scheme in Section 21 of Act No. 1353 of 21 December 2012, also known as the refund scheme, the applicable rules for the reimbursement of electricity tax were expanded and clarified so that all known models of commercial charging of batteries for electric cars are subject only to the EU minimum tax of DKK 0.004 per kWh, when charging takes place at charging points, including fast chargers, operated at the company's expense and risk, or when charging takes place at battery exchange stations. In these specific cases, electricity is considered to have been consumed by the undertaking, which is a condition for a tax refund to be granted.

It is a requirement that there is a measurement of the electricity used for charging batteries for electric cars. The measurement requirement applies regardless of whether the charging point is located in a public space, in households or elsewhere. The meter must be located in the charging point. The measurement requirement also applies if the undertaking charges the batteries for the electric car at battery exchange stations.

Reimbursement under the special scheme provided for in Section 21 of Act No. 1353 of 21 December 2012 was granted with effect from 27 April 2010 and has been extended on several occasions until 31 December 2030.

the undertaking that provides services involving the charging of electric car batteries can, in certain situations, use the charging point to control electricity consumption, including ensuring intelligent battery charging so that electricity is consumed at specific times of the day. This applies regardless of whether the company's charging points are located in public spaces, at households or elsewhere. It is a requirement that the undertaking is involved in the operation of the charging point.

Under the special provision in Section 21 of Act No. 1353 of 21 December 2012, as later amended, individual consumers are not bound to use specific electricity suppliers or electric car subscriptions. The possibility of refunding electricity tax on commercial charging of electric car batteries has thus been extended to cover all known current business models in the electric car industry when electricity consumption takes place via the company's charging point or at battery exchange stations.

Undertakings making use of the option of reimbursement in the special scheme must report the amount to be repaid to the Tax Administration if the amount exceeds EUR 100,000 in a calendar year. The calculation of the amount to be repaid must be performed for each individual legal entity. The conversion from Danish kroner to euro must be carried out at the rate applicable on the first working day of October in the year covered by the report, as published in the Official Journal of the European Union. Since Denmark has not adopted the euro, there must be a conversion of the amount of aid from Danish kroner into euro in order to determine whether the amount of aid is above the threshold of EUR 100 000.

The threshold for the EUR 100 000 reporting obligation is pursuant to Regulation (EU) 2023/1315 of 23 June 2023 amending Regulation (EU) No. 651/2014 declaring certain categories of aid compatible with the internal market pursuant to Articles 107 and 108 of the Treaty.

The Minister for Taxation shall lay down detailed rules on the reporting and publication of information reported pursuant to Section 21(3), as inserted by Section 10 of Act No. 1558 of 13 December 2016, and information on the name of the undertaking, type of undertaking, CVR number, amount and date of the allocation. The Minister for Taxation shall also lay down detailed rules to the effect that undertakings may not obtain reimbursement in accordance with paragraph (1) when they do not meet the conditions in force at any time for receiving State aid.

Undertakings that provide services involving the charging of batteries for electric cars are not eligible for a refund of electricity tax paid on electricity consumed when charging electric cars under the special scheme in Section 21 of the Danish Act on the Taxation of Electricity ( ) No. 1353 of 21 December 2012, as amended, when the customer also generates their own electricity at a renewable energy plant. Thus, on 14 May 2018, the Tax Council decided that the special scheme could not be applied in a situation where an electric car is charged in a household connected to a renewable energy (solar) installation. In this case, the renewable energy plant was covered by a net metering scheme, whereby surplus electricity production could be offset against the amount of electricity drawn from the public electricity supply network within a specific period of time, including, for example, within a year or an hour. The special scheme could not be used in such a situation because it was not possible to record whether tax-exempt electricity from the renewable energy system or taxable electricity from the public supply network was consumed to charge the batteries via the charging point.

The Tax Council thus found that it could not be documented that full tax had been paid on the electricity for which a refund was applied for under the special scheme for electric cars. The decision was published as SKM2018.220.SR.

In its decision of 25 June 2024, the Tax Council also found that no refund of electricity tax could be obtained under the special scheme for electric cars when a renewable energy plant connected to the household was not covered by a net metering scheme. Based on the facts of the case, it could not be determined with certainty that electricity tax had been paid on the electricity consumption in the inquirer's charging point, meaning that there was no certainty that tax that had not been paid had not been refunded. The Decision was published as SKM2024.367.SR.

3.1.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

In order to accelerate the development of green transport in Denmark towards 2030 and at the same time turbocharge the green transition with more renewable energy, undertakings that provide services involving the charging of electric car batteries should be able to obtain a refund for the electricity tax paid on electricity consumed when charging electric car batteries, provided that the customer also generates their own electricity at a renewable energy plant, in the form of, for example, solar cells.

Thus, it should not constitute an obstacle to undertakings being able to obtain a refund of the electricity tax for electricity consumed in the commercial charging of batteries for registered electric cars that their customers also have self-generated electricity from electricity production plants covered by Section 2(1)(c) of the Electricity Tax Act, when it can be demonstrated that a refund can only be made for taxable electricity.

It is therefore proposed that the access to refunds be extended so that undertakings that have service activities involving charging batteries for electric cars can obtain a refund of tax on all the electricity that is registered as consumed at the charging point per hour. However, in order to ensure that electricity tax has been paid on the amount of electricity in question, the refund may not exceed an amount corresponding to the taxable amount drawn from the public electricity supply network during the same period.

This makes it possible to calculate the repayment on an hourly basis by comparing the recorded electricity consumption in the charging point with the taxable electricity consumption drawn from the public electricity supply network. However, undertakings cannot obtain reimbursement in excess of what has been drawn from the public electricity supply network during the hour in question, meaning that reimbursement is only made for the amount of electricity that is subject to tax.

It will therefore not affect eligibility for reimbursement if, within the hour during which the electric car was charged, electricity was also produced from a solar cell system, as reimbursement will be limited to the maximum amount of taxable electricity drawn from the public electricity supply network. Refunds will therefore only be made for the amount of electricity that is subject to tax.

It is a prerequisite for access to reimbursement that the drawing of electricity from the public electricity supply network during the hour in question was caused by activity at the charging point. If, in a given hour, activity is recorded in the charging point and if, in the same hour, drawings from the public electricity supply network are registered that are at least equivalent to the activity in the charging point during that hour, it will be assumed that taxable electricity has been used to charge batteries for the electric car.

If, in a given hour, activity is recorded in the charging point, and if, in the same hour, drawings from the public electricity supply network are recorded that are less than the amount of electricity recorded in the charging point, it will be assumed that electricity produced in an electricity production plant covered by Section 2(1)(c) of the Electricity Tax Act was used for charging the electric car. In such a case, refunds will only be available for the amount of electricity drawn from the public electricity supply network and that is taxable.

There will be no precise knowledge of whether the electricity used to charge the electric car actually comes from the public electricity grid or self-generated electricity from an electricity production installation covered by Section 2(1)(c) of the Electricity Tax Act. The decisive factor is that reimbursement is made on an hourly basis only on the basis of the amount of electricity subject to tax. There will thereby be certainty that no refund will be made for tax-exempt electricity.

Undertakings that have service activities that involve the charging of batteries for electric cars currently have access to information on the amount of electricity consumed when charging the electric car. In addition, in order to obtain a refund under the proposed extended refund scheme, undertakings will need to have access to information on the amount of electricity that the customer draws from the public electricity supply network.

The undertaking will already have access to this data from Energinet's Datahub if the undertaking also supplies electricity to the consumer. Alternatively, the undertaking will need third-party access to the ElOverblik electricity consumption monitoring system with power of attorney from the customer for consumption from the public electricity supply network in Energinet's Datahub. The possibility of such access already exists today, for example through the use of apps where consumers can track their electricity consumption via, for example, mobile phones.

The Government is proposing to reduce the general electricity tax to the EU minimum rate of DKK 0.008 per kWh in 2026 and 2027 in a draft Act being introduced at the same time. In 2026 and 2027, when it is proposed to reduce the general electricity tax, the amount of reimbursement to the undertakings concerned will be significantly reduced.

Although the content of the reimbursement scheme will be greatly reduced during this period, it is important that the right framework is created to make it attractive for Danes to choose the green solutions, including the installation of renewable energy plants, etc. and a zero-emission car rather than a diesel or petrol-powered car. It is also important that green initiatives do not offset each other.

It is proposed that the extension of the refund scheme apply from 1 January 2026 up to and including 31 December 2030. This means that the scheme will also apply in parallel with the reduction of the general electricity tax to the EU minimum rate of DKK 0.008 per kWh in 2026 and 2027, as proposed by the Government in a draft Act introduced at the same time.

It is also proposed that, as a result of the proposed extension of access to refunds, a documentation requirement shall be introduced, i.e. what kind of documentation the enterprises must be able to present at the request of the Tax Administration.

It is proposed that the undertakings should be able to present statements of measurements of the electricity consumed in charging points, including quick chargers, with an indication of the address to which the charging point is associated, as well as statements of measurements of the taxable electricity consumption from the customer number supplying the charging point with electricity and an indication of the customer number.

The purpose of the provision is to ensure that the Tax Administration can carry out effective checks by simply identifying the electricity consumed by the correct charging point compared with the electricity consumed by the household from the public electricity supply network during the same period.

It is proposed that undertakings should store this material for five years, which is in line with the rules applying to other accounting material.

The rules on the reporting by undertakings of recovery amounts exceeding EUR 100 000 and their publication by the Tax Administration in order to comply with the requirements under EU State aid rules will continue to apply. However, for legal reasons, it is proposed that they – together with the rest of the reimbursement scheme – be moved to the Electricity Tax Act.

Reference is also made to Section 1(5) of the draft Act and the comments thereon.

3.2. Amendment of the tax exemption for biofuels in the Act on carbon dioxide tax on certain energy products

3.2.1. Legislation currently in force

It follows from Section 1(1) of the CO_2 Tax Act that CO_2 tax is payable to the Treasury for goods that are taxable under the Mineral Oil Tax Act, the Coal Tax Act and the Gas Tax Act, subject to a number of exceptions.

The goods covered by the CO_2 tax are goods that are taxable under the Mineral Oil Tax Act, except bio-oils, etc. and methanol covered by Section 1(1), points 20 and 21, of the Mineral Oil Tax Act if the methanol is of non-synthetic origin, cf. Section 1(1), first sentence, of the CO_2 Tax Act.

CO_2 tax applies to goods that are taxable under the Coal Tax Act, cf. the CO_2 Tax Act Section 1(1), point 2 and the Gas Tax Act, except for gas covered by the Gas Tax Act Section 1(2), second sentence which covers gas produced from biomass, cf. the CO_2 Tax Act, Section 1(1), point 3.

Section 2(1) and (2) of the CO_2 Tax Act sets out the tax rates for taxable energy products, including pure energy products and mixtures of different energy products. Tax shall be paid on mixed products according to the product with the highest tax rate, cf. Section 2(3).

Among other things, tax must be paid in accordance with Section 2(1)(16) on biogas used as motor fuel in stationary piston engine installations with a rated output exceeding 1 000 kW. This tax is also called the methane tax.

According to Section 2(1)(19) first sentence, for goods under Section 1(1), where a tax rate has not been set in Nos. 1 to 18, the rate that will apply is that applicable to an equivalent fuel intended for use, offered for sale or used for heating, or for a similar product intended for use, offered for sale or used as motor fuel or as an additive and extender in motor fuel. For goods covered by the first sentence used for the production of electricity and heat on stationary engines in CHP plants, the tax rate applicable to similar heating oils applies, cf. Section 2(1)(19), second sentence. This provision thus sets the tax rate for products subject to CO_2 tax, cf. Section 1, for which there is no separate tax rate in Section 2(1) of the CO_2 Tax Act.

According to the first sentence of Section 2(3) of the CO_2Tax Act, a mixture of the products referred to in Section 2(1) and other goods shall be taxed according to the product of the mixture with the highest tax rate, if the mixture is suitable for firing purposes or as a propellant in motor vehicles. This means, for example, that when biogas and natural gas are mixed in the public gas network, tax is paid at the tax rate for natural gas. A mixture of biogas and natural gas is thus considered to be natural gas for tax purposes, since it is not possible to separate biogas and natural gas once it is mixed together in the gas network.

Tax shall not be payable on the proportion of biofuels used as motor fuel, cf. Section 2(3), second sentence. However, tax shall be payable under Section 2(1)(16) on the proportion of biofuels used as motor fuel in stationary piston engine systems with a rated input exceeding 1 000 kW, cf. Section 2(3), third sentence.

According to Section 2(3), fourth sentence, the provision shall not apply to a mixture if the mixture has occurred within the premises of an undertaking 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.

However, no CO_2 tax is payable on pure biofuels used as motor fuel, cf. CO_2 Tax Act, Section 7(3).

This means that, at the present time, all bioproducts that are taxable under the Mineral Oil Tax Act and that are not covered by the above exemptions are taxable under the CO_2 Tax Act.

As a result of the Agreement on Green Tax Reform for Industry, etc. of 24 June 2022, a greater part of the total taxes have been moved from the energy tax acts to the CO_2 Tax Act. As part of the restructuring, the CO_2 tax, including for energy used for process consumption, has been increased. The energy taxes for energy used for process consumption was reduced so that this tax is only to be paid when the minimum rates in the EU Energy Taxation Directive are not met via the CO_2 tax.

3.2.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

Biofuels are considered CO_2-neutral when burned, regardless of the fuel's intended use. In connection with the Agreement on Green Tax Reform for Industry, etc. of 24 June 2022, it was intended, among other things, that CO_2 emissions would be subject to a higher and more uniform tax in order to provide an incentive to switch to greener alternatives, such as biofuels.

According to Section 7(3) of the CO_2 Tax Act, biofuels used as motor fuel are exempt from tax. Biofuels used for heat production are thus not exempted from the CO_2 tax, even if the fuel is considered CO_2neutral when burned. This means that pure biofuels will be taxed if they are used for the purpose of heat production or if their use could not be determined as motor fuel.

It follows from the intentions behind the Agreement on Green Tax Reform for Industry, etc. of 24 June 2022 that fuels considered to be CO_2-neutral should be exempt from the CO_2 tax. Therefore, it is proposed to extend the tax-exempt area for biofuels in order to promote the incentive to switch away from fossil fuels. Therefore, it is proposed to amend Section 7(3) of the CO_2 Tax Act so that, in future, pure biofuels for heating will also be exempt from tax.

The proposal will bring the tax treatment of biofuels used as motor fuel and for other purposes under the CO_2 Tax Act into line. This means that pure bioLPG, which can be used for heating, will be treated in the same way for tax purposes as biofuel used as motor fuel, which is already exempt from tax.

For mixed products pursuant to Section 2(3) of the CO_2 Tax Act, tax continues to be payable on the entire mixture at the rate applicable to the product with the highest tax rate, unless a separate rate has been set for the mixed product. This is because it is currently administratively difficult to control mixtures that are not regulated by, for example, displacement requirements, which apply to motor fuel. Therefore, in light of the Agreement on Green Tax Reform for Industry, etc. of 24 June 2022, it is considered that tax should continue to be paid on biofuels as part of mixed products pursuant to Section 2(3), and that only mixtures with biofuels used as motor fuels can continue to be exempt from tax, cf. Section 2(3), second sentence. This means that mixtures pursuant to Section 2(3) of the CO_2 Tax Act) for heat production will continue to be subject to tax.

In addition, undertakings must continue to document the bio content of individual bioproducts in the form of certificates, etc., so that the basis for the tax exemption continues to exist.

It is proposed that Section 7(3) of the CO_2 Tax Act be written so that biofuels in their pure form are exempt from tax regardless of their use, except biogas covered by the methane tax in Section 2(1)(16).

The proposal will mean that biofuels will be exempted from the CO_2 tax, with the exception of goods referred to in Section 2(1)(16), regardless of whether they are used as motor fuel or for space heating or process purposes.

It must be ensured that the minimum rates of the Energy Taxation Directive are complied with. The minimum rates set out in the Energy Taxation Directive can be complied with through both the CO_2 tax and energy taxes, and as biofuels are covered by the Mineral Oil Tax Act, the minimum rates will be complied with upon payment thereof. The mineral oil tax for space heating consumption, etc. will comply with the minimum rate, while the mineral oil tax for process consumption will not always comply with this. It is therefore proposed that Section 11a(1) of the Mineral Oil Tax Act be adjusted so that biofuels covered by the Energy Taxation Directive but exempted from CO_2 tax under the proposed amendment always pay the minimum rate.

Please refer to Section 2 of the Draft Act and the comments thereto.

3.3. Extension of tax exemption for institutional buses

3.3.1. Legislation currently in force

Section 2 of the Vehicle Registration Tax Act lists a number of cases in which vehicles are exempt from registration tax.

According to Section 2(1)(7)(a) of the Act, vehicles referred to in Section 5a(1) of the Act (buses) used by nursing homes, sheltered housing and similar institutions, possibly with a reduced number of seats, and used to transport residents or elderly people living at home who have been referred for activities at the institution in order to maintain their physical or mental abilities, are exempt from registration tax. The vehicles may be used for other purposes that are in the interest of the institution, and the vehicles may have several institutions as users.

The term ‘residents’ refers to persons who are residents of the institutions, while ‘elderly persons living at home’ refers to persons who are not residents of the institutions but who are referred for activities at the institutions.

The purpose of the provision is to exempt buses used by institutions to transport persons referred for rehabilitation, etc., from tax. According to the wording, the persons referred may be either residents of the institution or elderly persons living at home.

In the decision SKM.2006.651.HR, the Supreme Court has assumed that it is not a condition for the tax exemption that residents of the institutions who are transported can be considered ‘elderly’.

However, in SKM2024.186.LSR, the National Tax Tribunal has established in relation to the transport of persons living at home that the tax exemption only applies to persons living at home if they can be considered to be ‘elderly’.

Thus, tax exemption can be obtained for buses used for the transport of residents of the institutions, regardless of whether the residents can be considered to be elderly. However, in the case of transport of persons living at home, the tax exemption is subject to the requirement that the persons concerned are elderly.

3.3.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

The National Tax Tribunal's decision in SKM2024.186.LSR means that a bus used for transport in connection with the activities etc. mentioned in Section 2(1)(7)(a) can be purchased tax-free if it is to be used for transporting the institution's residents and persons living at home. However, with respect to persons living at home, it is a requirement that such persons living at home can be described as elderly persons, while the same requirement does not apply to the institution’s residents.

This difference in treatment between elderly and non-elderly persons living at home does not seem appropriate and seems unjustified. The difference in treatment effectively means that, from a financial point of view, an institution will find it more difficult to allow a group of persons referred there to participate in the activities of the institution if those activities require transport by bus, because the bus will not be able to be registered as tax-exempt.

In addition, this may naturally give rise to doubts as to when a resident is considered to be ‘elderly’, as this term is not defined in detail.

Therefore, it is proposed to amend the rules so that institutions, as mentioned in the provision, can purchase an institutional bus tax-free for the purpose of transporting persons living at home who are referred for activities at the said institutions, regardless of how old the residents are.

It is proposed that institutional buses be exempt from tax when used to transport residents or others who have been referred to activities at the institution.

The proposed amendment will mean that the tax exemption will apply not only to residents of the institution and elderly persons living at home, but to all citizens who have been referred for activities at the institution. It will continue to be a requirement that only persons who have been referred for treatment at one of the institutions that owns the bus are transported. The care criterion will then be decisive for whether the persons are covered by the target group of the provision.

Reference is made to Section 3 of the draft Act and the comments thereon.

3.4. Exemption from tax for the purchase of zero-emission cars with grants under the Social Services Act or the Child’s Act

3.4.1. Legislation currently in force

It follows from Section 7(1) of the Fuel Consumption Tax Act that persons with permanent disabilities who, under the Social Services Act or the Children's Act, are eligible for assistance with purchasing a car, are exempt from the tax if the car is petrol-powered. If the car is diesel-powered, tax is payable at the rates specified in Section 3(1)(B) or Section 3(c)(1)(A) of the Fuel Consumption Tax Act for countervailing charges. The tax exemption and reduction only apply as long as the vehicle is registered to and used by the person concerned.

The provision concerns exemption from the taxes resulting from the Fuel Consumption Tax Act. The amount of the taxes is specified in sections 3-3 c of the Act.

It follows from Section 7(2) of the Act that the municipal council shall decide on exemption from taxes pursuant to paragraph (1), first and second sentences. The Tax Administration shall decide on the termination of the tax exemption pursuant to paragraph (1), third sentence.

The provision in Section 7 means that persons with permanent disabilities may be exempted from ownership tax under the Fuel Consumption Tax Act if they are eligible for assistance with the purchase of a car under Section 114 of the Social Services Act or under the Children's Act. According to the provision in Section 7, it is a condition for full exemption from ownership tax under the Fuel Consumption Tax Act that the acquired car is petrol-powered.

For diesel-powered cars, tax continues to be paid in accordance with the rates for countervailing charges specified in Section 3(1) under B or Section 3c(1) under A of the Act. The provision does not cover zero-emission cars, including electric cars, and an exemption from ownership tax therefore cannot be obtained when a zero-emission car is acquired.

3.4.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

The government wants to create incentives to purchase zero-emission vehicles in order to reduce CO_2 emissions. This can be done by, among other things, making it attractive to choose an electric car in relation to the payment of taxes.

It is therefore proposed to amend Section 7(1) of the Fuel Consumption Tax Act so that tax exemption can also be obtained when purchasing a zero-emission car. The proposed amendment will mean that tax exemption can also be obtained in future when the car for which assistance has been granted for purchase under Section 114 of the Social Services Act or under the Children's Act is a zero-emission vehicle.

According to the proposed amendment, countervailing charges will still be payable in accordance with the rates set out in Section 3(1), under B, or Section 3c(1), under A of the Fuel Consumption Tax Act if the car is diesel-powered.

Reference is made to Section 4 of the draft Act and the comments thereon.

3.5. Terminal access for assessor organisations and legal persons

3.5.1. Legislation currently in force

Pursuant to Section 17(2) of the Act on Registration of Vehicles, the Minister for Taxation may lay down rules on terminal access to information in the Vehicle Register concerning the identity of a vehicle's owner or user for public authorities and for a number of types of undertaking, etc. Pursuant to paragraph (2)(1) of the provision, the Minister for Taxation may lay down rules on terminal access for insurance companies that insure vehicles.

Pursuant to Section 17(2)(10) of the Act, the Minister for Taxation may also lay down rules on terminal access to information in the Vehicle Register for other undertakings which have a permanent and significant need for such information in order to perform their duties.

It follows from Section 102(1) of Order No. 866 of 19 June 2023 on the registration of vehicles that terminal access to the types of undertakings, etc. referred to in Section 17(2)(1) to (9) of the Act on Registration of Vehicles is provided for information on the name and address of the registered primary owner and primary user of the vehicle.

The provision in Section 102(1) of the Registration Order was last amended by Order No. 663 of 10 June 2025. That amendment clarified that only the undertakings listed in points 1 to 9 of Paragraph 17(2) may have access to information on the name and address of the registered primary owner and primary user of the vehicle in the Register of Motor Vehicles. Other undertakings referred to in Section 17(2)(10) may therefore not have access to the information mentioned in the Register of Motor Vehicles.

Organisations that assess damage to motor vehicles on behalf of insurance companies do not have terminal access, as they are not covered by Section 17(2), points 1 to 9, of the Act.

3.5.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

Several insurance companies have damage to motor vehicles assessed and valued by a joint organisation that employs assessors. Insurance companies, as members of the organisation, will share the assessors in order to calculate damage to vehicles. For smaller insurance companies, it may be financially advantageous to utilise such external assistance for the calculation and valuation of damage to vehicles, and for some companies it may even be necessary for the company to have this option in order to be competitively viable compared to larger insurance companies with their own assessors employed.

Assessor organisations can thereby enable smaller insurance companies to offer motor vehicle insurance in a larger part of the country, thereby contributing to increased competition and supply in this area.

Against this background, it is proposed that assessors who assess motor vehicle damage on behalf of insurance companies should have terminal access to information in the Vehicle Register.

Please refer to Section 5 of the draft Act and the comments thereto.

3.6. Reduction of the volume-based packaging tax in 2026 and 2027

3.6.1. Legislation currently in force

Section 1(1) of the Packaging Tax Act stipulates that tax is payable to the Treasury on sales packaging and multipacks with a capacity of less than 20 litres in the case of a number of goods listed in Section 1(1)(1) and (2).

Section 1(2), first sentence, states that packaging covered by the mandatory deposit and return system, see Order No. 540 of 22 May 2017 on deposits on and collection, etc. of packaging for certain beverages, is exempt from tax. However, the exemption does not apply to packaging that has been exempted from the deposit and return system, cf. the second sentence.

Section 2(1) of the Packaging Tax Act states that containers made of cardboard or laminates of various materials are subject to the tax under paragraph (2) if the container is intended to be filled with goods covered by Section 1(1)(1), or are filled with goods covered by Section 1(1)(1). These goods include spirits, see point (a), wine, see point (b), and fruit wine and ready-mixed mulled wine consisting of red wine and mulled wine extract, see point (c). The tax rate in paragraph 2 varies according to the capacity of the container and amounts to for containers 1) with a capacity of less than 10 cl, DKK 0.09 per item, 2) with a capacity of not less than 10 cl and not more than 40 cl, DKK 0.17 per item, 3) with a capacity of more than 40 cl but not more than 60 cl, DKK 0.28 per item, 4) with a capacity of more than 60 cl but not more than 110 cl, DKK 0.56 per item, 5) with a capacity of more than 110 cl but not more than 160 cl, DKK 0.83 per item, 6) with a capacity of more than 160 cl, DKK 1.10 per item.

Section 2(3) states that containers made of materials other than those mentioned in paragraph (1) are subject to the duty under paragraph (4) if the container is intended to be filled with goods covered by Section 1(1)(1), or are filled with goods covered by Section 1(1)(1). The tax rate in paragraph (4) also varies depending on the capacity of the container and these amounts are as follows; for containers 1) with a capacity of less than 10 cl, DKK 0.14 per item, 2) with a capacity of not less than 10 cl and not more than 40 cl, DKK 0.28 per item, 3) with a capacity of more than 40 cl but not more than 60 cl, DKK 0.45 per item, 4) with a capacity of more than 60 cl but not more than 110 cl, DKK 0.89 per item, 5) with a capacity of more than 110 cl but not more than 160 cl, DKK 1.34 per item, 6) with a capacity of more than 160 cl, DKK 1.78 per item.

It follows from the first sentence of Section 2(5)(1) that if the container is intended to be filled with goods covered by Section 1(1)(2) or is filled with goods covered by Section 1(1)(2), the container is subject to the tax in accordance with paragraph (6). These products include beer referred to in point (a), mineral waters, lemonades and other products containing carbonic acid as referred to in point (b), mixtures of non-alcoholic beverages with spirit drinks which have an alcoholic strength of 10 % or less by volume as referred to in point (c), other fermented beverages and mixtures of fermented beverages, and mixtures of non-alcoholic beverages with fermented beverages if the alcoholic strength of the beverage or mixture is 10 % or less by volume as referred to in point (d), and mineral waters, waters, lemonades, iced tea and similar beverages which are immediately ready to drink and which are carbonated in accordance with point (e).

The second sentence of Section 2(5) of the Packaging Tax Act states that no volume-based tax is to be paid on containers intended to be filled with goods covered by Section 1(1)(2)(e) or filled with goods covered by Section 1(1)(2)(e) and that are not part of the deposit and return system.

The tax rate in paragraph (6) also varies depending on the capacity of the container and these amounts are as follows; for containers 1) with a capacity of less than 10 cl, DKK 0.06 per item, 2) with a capacity of not less than 10 cl and not more than 40 cl, DKK 0.11 per item, 3) with a capacity of more than 40 cl but not more than 60 cl, DKK 0.18 per item, 4) with a capacity of more than 60 cl but not more than 110 cl, DKK 0.36 per item, 5) with a capacity of more than 110 cl but not more than 160 cl, DKK 0.53 per item, 6) with a capacity of more than 160 cl, DKK 0.71 per item.

It is apparent from Section 7a (3) (1) of the Packaging Tax Act on the taxation of goods received from abroad that, after the end of each tax period, the registered undertakings referred to in paragraph 1 must declare the quantity of goods received by the undertaking during that period and pay the tax thereon to the Tax Administration. The declaration and payment shall be made in accordance with Sections 2-8 of the Tax Collection Act. Section 7a(3), second sentence, states that the tax period is the month.

Section 7a(4) of the Packaging Tax Act stipulates that for other recipients of goods, the declaration and payment shall be made in accordance with Section 9(1), (3) and (4) of the Tax Collection Act.

Section 9(1) of the Packaging Tax Act states that undertakings shall keep accounts of the production of taxable goods, the supply of untaxed goods and supply of taxable goods.

Section 9(2) stipulates that other warehousekeepers must keep accounts of the receipt of untaxed goods and the supply and consumption of taxable goods.

Section 10 of the Packaging Tax Act stipulates that, after the end of each tax period, warehousekeepers must declare the quantity of goods on which the undertaking is liable to pay tax, cf. Sections 4 and 5, and pay the tax for the tax period to the Tax Administration. The declaration and payment shall be made in accordance with the rules in Sections 2-8 of the Tax Collection Act.

Section 2(1), third sentence, of the Tax Collection Act stipulates that for each settlement period and for each tax or duty, etc., a return must be submitted containing the information required by the rules in the individual tax and duty acts.

Section 2(2), first sentence, of the Tax Collection Act provides that declarations relating to the Acts referred to in Annex 1, List A, are to be submitted to the Tax Administration no later than the 15th day of the first month following the end of the settlement period. The Packaging Tax Act is set out in Annex 1, List A, No. 8.

3.6.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

On 30 August 2022, an Agreement on Extended Producer Responsibility for Packaging and Single-Use Plastic Products was concluded between the

Government (Social Democratic Party) and the Liberal Party, the Socialist People’s Party, the Radical Left, the Red-Green Alliance, the Conservative People’s Party, the Danish People’s Party and the Alternative, which lays down the organisation, responsibility and division of roles between producers and municipalities, the framework for setting the producers’ payment for waste collection and waste treatment, etc.

The agreement provides the framework for the implementation of the extended producer responsibility in Denmark, which all EU Member States are obliged to implement, cf. Directive (EU) 2018/852 of the European Parliament and of the Council of 30 May 2018 amending Directive 94/62/EC on packaging and packaging waste.

Extended producer responsibility will take effect on 1 October 2025 in Denmark, cf. Section 120(2) of the Danish Ministry of the Environment's Order No. 323 of 20 March 2025 on certain requirements for packaging, extended producer responsibility for packaging and other waste collected with packaging waste. This Order is issued pursuant to, among other things, Section 9(2) of the Environmental Protection Act, as amended by Act No. 1683 of 30 December 2024. Extended producer responsibility means that producers are financially responsible for their packaging when it becomes waste and that they must bear all costs necessary in order to achieve recycling targets set by the EU.

Local authorities must collect packaging waste together with other household waste in the same way as today, and producers must pay local authorities for the collection of packaging waste through a producer fee.

Prior to the introduction of the extended producer responsibility, waste management was financed through the collection of waste fees from the individual household. With producer responsibility, citizens' waste fees for the handling of household waste are reduced, while producers take over the financing of the costs of handling household packaging waste via the producer fee.

However, the producer fee and thus the direct economic burdens associated with the introduction of extended producer responsibility for packaging, which were estimated when the political agreement was concluded, have proven to be significantly higher than anticipated.

In order to remedy this it is proposed to reduce the volume-based packaging tax to DKK 0 in 2026 and 2027. Currently, the volume-based tax varies according to the material, product group and capacity, and ranges from DKK 0.06 to DKK 1.78 per container.

In addition, a large part of the tax base for the volume-based packaging tax is made up of beverage packaging such as wine and spirit bottles, which are also covered by the extended producer responsibility.

The proposal means that the relevant undertakings will have to pay both the volume-based packaging tax and the producer fee in October, November and December 2025.

It is also proposed that undertakings for which the tax amounts to DKK 0 per container in the period from 1 January 2026 to 31 December 2027 inclusive should not be required to declare this tax for this period.

As the tax is proposed to be reduced to DKK 0 in 2026 and 2027, there will be no tax to declare to the Tax Administration, and it will therefore not be necessary for undertakings to submit a so-called nil return for this period. It is therefore proposed that it be expressly stated that no returns are to be submitted for the settlement periods for the two years. The settlement period is the calendar month, cf. Section 2(1), first sentence, of the Tax Collection Act.

The proposed effect will be that the volume-based packaging tax need not be declared for the period from 1 January 2026 up to and including 31 December 2027 as stated in, inter alia, Section 7a(3) and (4) and Section 10 of the Packaging Tax Act and Section 2(1), third sentence, of the Tax Collection Act.

It is also proposed that Section 9 of the Packaging Tax Act regarding accounting does not apply to the goods covered by the tax in Section 2 for undertakings for which the tax amounts to DKK 0 per container in the period from 1 January 2026 to 31 December 2027 inclusive. This applies to the settlement periods in 2026 and 2027.

The proposal means that the reduction to DKK 0 will only apply to goods for which the tax liability arises in the period from 1 January 2026 up to and including 31 December 2027. The tax liability arises upon delivery of the goods. Therefore, goods produced during the period but not delivered until after 31 December 2027 are not covered by the proposed reduction.

However, if an undertaking covered by Section 2 regarding the tax proposed to be DKK 0 in 2026 and 2027, for example in December 2027, manufactures taxable goods or receives tax-exempt goods covered by

Section 2, and which, for example, are not supplied until 2028, whereupon the tax liability arises, the undertaking shall keep accounts in accordance with Section 9 in respect of those goods. This is because the relevant settlement period in which the tax liability arises is in 2028.

Finally, it is proposed that undertakings for which the tax amounts to DKK 0 per container in the period from 1 January 2026 to 31 December 2027 inclusive should calculate any stock of the goods as at 1 January 2028. The purpose of this is to ensure that the Tax Administration can, among other things, check whether the tax exemption has been justified.

Reference is also made to Section 6(2) and (3) of the draft Act and the comments thereon.

3.7. Extension of the possibility of reimbursement of electricity tax for electricity used as traction current for electric trains for the transport of goods

3.7.1. Legislation currently in force

Section 1 of the Electricity Tax Act states that electricity tax is payable on electricity consumed in Denmark.

Section 11(1) of the Electricity Tax Act states that, as a general rule, undertakings registered for VAT may be refunded tax on electricity consumed in the business.

Section 11(5), first sentence, of the Electricity Tax Act states that the tax under Section 11(1) shall be refunded to the same extent as the undertaking is entitled to deduct input VAT on electricity or heat. Section 11(5), second sentence, states that in order to document the repayment amount, the undertaking must be able to present invoices or separate statements showing the amount of the tax, cf. Section 11a(9).

It follows from Section 11c, paragraph (1), of the Electricity Tax Act that the tax refund under Section 11 shall be reduced by DKK 0.004 per kWh. This corresponds to the minimum rate for commercial consumption of electricity under the Energy Taxation Directive.

Therefore, as a general rule, under Section 11(1), VAT-registered undertakings may get a tax refund on traction current for electric trains used for goods transport so that they actually only pay DKK 0.004 per kWh of electricity tax.

Undertakings that are not registered for VAT cannot claim reimbursement of electricity tax for traction current for electric trains for freight transport pursuant to Section 11(1).

Section 11b(2), first sentence, of the Electricity Tax Act states that undertakings can get a refund on the tax for traction current for electric trains used for passenger transport. Section 11b(2), second sentence, states that Section 11c(1) applies to the tax refund. It follows from Section 11 c(1) that the refund of the tax is reduced by DKK 0.004 per kWh. Regardless of whether they are registered for VAT or not, undertakings can claim back tax on traction current for electric trains used for passenger transport, meaning that they effectively only pay DKK 0.004 per kWh in electricity tax.

It follows from Section 11b (2)(3) of the Electricity Tax Act that the reimbursement provided for in paragraph (2)(1) is subject to the condition that it is stated in the sales contract that the consumer is an undertaking which consumes traction current used by electric trains for the transport of passengers, indicating the consumer’s CVR or SE number, and that invoices relating to the agreed supplies of electricity contain information on the consumer’s current CV or SE number.

There is no requirement for VAT registration in order to obtain a refund for electricity used as traction current for electric trains for passenger transport, as passenger transport is exempt from VAT pursuant to Section 13(1)(15) of the VAT Act.

3.7.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

There is currently no possibility for undertakings that are not registered for VAT to obtain a refund of tax on electricity used as traction current for electric trains for the transport of goods. This difference between undertakings that are VAT-registered and undertakings that are not VAT-registered is considered to be potentially incompatible with the EU State aid rules, as it may help to strengthen the possibility for VAT-registered undertakings to obtain a refund of electricity tax and thereby a strengthened market position.

It should therefore be possible for undertakings that are not registered for VAT to be refunded tax on electricity used as traction current for electric trains for the transport of goods to the same extent as is possible for VAT-registered businesses. This will ensure compliance with EU law.

In addition, undertakings that have paid tax on traction current used by electric trains for the transport of goods and that have not previously had the opportunity to seek reimbursement of that tax due to a lack of VAT registration should have the possibility to request reimbursement with 3 years’ retroactive effect. This is proposed in view of the fact that it is considered doubtful whether the legislation currently in force is compatible with the rules of EU legislation on State aid. The undertakings covered should therefore have the option of requesting reimbursement retrospectively.

It is proposed to set the period at 3 years, taking into account the general practice regarding time limits for the determination of tax liability and reimbursement of tax resulting from Section 31 of the Tax Administration Act.

It is proposed to introduce a system allowing undertakings that are not registered for VAT to obtain a refund of tax on electricity used as traction current for electric trains for the transport of goods.

The proposed scheme would mean that businesses not registered for VAT would have to apply to the Tax Administration for a refund of tax on electricity used as traction current for electric trains for the transport of goods.

If a foreign undertaking does not already have a CVR number or an SE number, the undertaking must first register as an undertaking for administrative reasons. This is done using a form which is available on virk.dk. Where the undertaking has a CVR number or an SE number, the undertaking must complete an authorisation form in order to be able to obtain a refund of electricity tax for electricity used as traction current for electric trains for the transport of goods. Once the Tax Administration has approved the authorisation, the undertaking will need to apply for the reimbursement amount using another form.

The undertaking is to be able to present invoices or separate statements in which the amount of the tax is specified, to document the refund amount.

It is also proposed to introduce the opportunity for undertakings that have paid tax on traction current used by electric trains for the transport of goods and that have not previously had the opportunity to apply for reimbursement for this tax due to lack of VAT registration to be able to apply for reimbursement for the years 2023, 2024 and 2025. Applications for this reimbursement must be received by the Tax Administration by no later than on 31 July 2026.

It is regarded as doubtful whether the legislation currently in force, under which only VAT-registered undertakings can be reimbursed for the tax on traction current used by electric trains for the transport of goods, is compatible with EU legislation on State aid. The proposal will ensure that, going forward, undertakings that are not VAT-registered will have the same possibility of obtaining a refund of tax on electricity used as traction current for electric trains for the transport of goods as VAT-registered undertakings. The proposal will thereby ensure compliance with EU law.

Reference is also made to Section 1(1), (3) and (4) and Section 16(2) and (3) of the draft Act and the comments thereon.

3.8. Amendment of a number of references to executive orders in various legislation

3.8.1. Legislation currently in force

There are references to specific Orders in a number of energy and environmental tax acts. The majority of these references are to Orders that have been repealed and where new Orders have been issued on the same subject.

It thus follows from the first sentence of Section 1(2) of the Packaging Tax Act that packaging covered by the mandatory deposit and return system, cf. Order No. 540 of 22 May 2017 on the deposit and collection, etc., of packaging for certain beverages, is exempt from the tax. However, this Order was repealed on 1 July 2019, cf. Section 107(2) of Order No 357 of 29 March 2019 on deposits for and collection, etc., of packaging for certain beverages. The current Order is No. 606 of 23 May 2025 on deposits on and collection, etc. of packaging for certain beverages, which entered into force on 1 July 2025, cf. Section 117(1) of the Order.

It follows from Section 1, paragraph 2(2), of the Act on Tax on Nitrogen Oxides (hereinafter the Nitrogen Oxide Tax Act) that there is a measurement obligation for energy plants with a total nominal thermal input of 100 MW or more, where there is a requirement for AMS measurement of emissions of NO_2 equivalents to the air during incineration in accordance with Order No. 808 of the Ministry of the Environment of 25 September 2003 on the limitation of emissions of certain pollutants into the air from large combustion plants. However, the Order was repealed on 7 January 2013, cf. Section 19(2) of Order No. 1453 of 20 December 2012 on the limitation of emissions of certain pollutants into the air from large combustion plants. The current Order is No. 1940 of 4 October 2021 on the limitation of emissions of certain pollutants into the air from large combustion plants, which entered into force on 1 November 2021, cf. Section 24(1) of the Order.

It follows from Section 1, paragraph (2)(3) of the Nitrogen Oxide Tax Act that there is a measurement obligation for waste incineration plants where AMS measurement of emissions of NO_2 equivalents to the air during incineration is required under Danish Ministry of the Environment Order No. 162 of 11 March 2003 on waste incineration plants. However, the Order was repealed on 2 January 2012, cf. Section 24(2) of Order No. 1356 of 21 December 2011 on waste incineration plants. The current Order is No. 1271 of 21 November 2017 on waste incineration plants, which entered into force on 1 January 2018, cf. Section 47(1) of the Order.

Section 8(1)(6) of the Mineral Oil Tax Act states that, in the taxable quantity pursuant to Section 7(1) and (2) of the Mineral Oil Tax Act, 0.14 per cent of the quantity of taxable petrol supplied by the authorised warehousekeeper shall be deducted if, upon delivery, the taxable petrol passes through a vapour recovery system that meets the requirements of Order No. 1670 of 14 December 2006 on the reduction of vapour emissions from the storage and distribution of petrol. However, the Order was repealed on 31 December 2015, cf. Section 11(2) of Order No. 1454 of 7 December 2015 on the reduction of vapour emissions from the storage and distribution of petrol. The current Order is Order No. 1454 of 7 December 2015, which entered into force on 31 December 2015, cf. Section 11(1) of the Order.

Section 7(2) of the Nitrogen Oxide Tax Act states that, in the taxable quantity pursuant to Section (6) of the Act, 0.14 per cent of the quantity of taxable petrol supplied by the authorised warehousekeeper shall be deducted if, upon delivery, the taxable petrol passes through a vapour recovery system that meets the requirements of Order No. 1454 of 07 December 2015 on the reduction of vapour emissions from the storage and distribution of petrol. This Order is the current Order.

It follows from Section 7a(2)(1), cf. Section 1(1)(5), of the Coal Tax Act that biomass waste which can be supplied to incineration plants without municipal instructions pursuant to Order No. 1224 of the Ministry of the Environment of 4 October 2023 on biomass waste, in loads containing only this type of waste, is exempt from tax. It follows from Section 7a(3)(1), cf. Section 1(1)(6), of the Coal Tax Act, that biomass waste which can be supplied to incineration plants without municipal instructions pursuant to Order No. 1224 of the Ministry of the Environment of 4 October 2023 on biomass waste, in loads containing only this type of waste, is exempt from tax. Section 3(1) of Order No. 1224 of 4 October 2023 on biomass waste states that biomass waste covered by Annex 1 to that Order may be incinerated in power or heat-producing plants designed for the combustion of solid fuels or disposed of for incineration in such plants. However, the Order was repealed on 1 January 2025, cf. Section 10(2) of Order No. 1258 of 27 November 2024 on biomass waste, which entered into force on 1 January 2025.

It follows from Section 7a(3)(3), first sentence, cf. Section 1(1)(6), of the Coal Tax Act that fibre fractions which arise in the degassing and separation of livestock manure are exempt from tax. It follows from Section 7a(3)(3), second sentence, that in order to be covered, the degassing must take place in a livestock manure-based biogas plant in accordance with the Ministry of the Environment's Order No. 1650 of 13 December 2006 on the use of waste for agricultural purposes. However, the Order was repealed on 1 August 2017, cf. Section 34(2) of Order No. 843 of 23 June 2017 on the use of waste for agricultural purposes. The current Order is No. 1001 of 27 June 2018 on the use of waste for agricultural purposes, which entered into force on 1 August 2018, cf. Section 32(1) of the Order.

3.8.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

In the above cases, the Tax Administration has managed in accordance with the Orders in force at any time.

Against this background, it is proposed to change the references to the specific orders in the energy and environmental tax acts so that the provisions refer to the relevant enabling provisions in the Environmental Protection Act by which the specific orders have been issued.

In the majority of the above cases, reference is made to repealed orders, and on this basis it is considered that the references should not be fixed to Orders that have now been repealed.

The changes will mean that the references in the above mentioned energy and environmental tax acts do not have to be continuously updated when a new order is issued that repeals the order referred to in the Act.

The proposal will ensure that the relevant energy and environmental tax acts refer to the regulations in force at any given time, which follow from the relevant provisions of the Environmental Protection Act. Therefore, no changes to the current legal position are intended by the proposal.

Reference is also made to Section 6(1), Section 7, Section 8 and Section 9(1) of the draft Act and the comments thereon.

3.9. Legislative amendments and adjustments to various laws

3.9.1. Legislation currently in force

It follows from Section 8(1) of the Sulphur Tax Act that goods with a taxable sulphur content supplied by a registered undertaking or an undertaking authorised to claim tax refunds, cf. Section 9(6), to diplomatic missions, international institutions, etc. and persons associated with them, referred to in Section 4 of the Customs Act, are exempt from tax.

Section 9(7), first sentence, of the Sulphur Tax Act states that undertakings that are not registered with the Tax Administration may be granted a tax refund for deliveries of goods with a taxable sulphur content.

With Section 3, point (3) of Act No. 1220 of 27 December 1996, a new paragraph was inserted after Section 9(4) of the Sulphur Tax Act:

‘*Paragraph (5).* The tax shall be refunded on goods with a taxable sulphur content used for the operation of ferries and for the commercial navigation of vessels other than those referred to in Section 8(2), point 2, with the exception of pleasure craft. In special cases, the goods may be delivered without tax from a registered warehousekeeper.'

Paragraphs (5)-(8) subsequently became paragraphs (6)-(9).

The reference in Section 8(1) was not amended by the aforementioned amendment to the Act, as the provision continues to refer to Section 9(6) rather than Section 9(7).

Section 9(9), second sentence, of the Sulphur Tax Act states that the Minister for Taxation may lay down detailed rules for the calculation and payment of the tax pursuant to paragraphs (1) and (6).

It follows from Section 9(7), second sentence, of Act No. 421 of 14 June 1995 on tax on sulphur that the Minister for Taxation may lay down detailed rules for the calculation and payment of the tax pursuant to paragraphs (1) and (5). Section 9(5) of the same principal act states that undertakings that are not registered may be granted authorisation by the Tax Administration for tax refunds for deliveries of goods with a taxable sulphur content to the same extent as mentioned in Section 7(1)(1)-(4).

With Section 8(7) of Act No. 1102 of 20 December 1995, a new paragraph was inserted after Section 9(3) of the Sulphur Tax Act:

‘*Paragraph (4).* Undertakings may choose to have tax refunded in accordance with paragraph 1 on the basis of the minimum amount of sulphur bound in materials. Undertakings must report the minimum content of each material to the state customs and tax authorities.’

Paragraphs (4)-(8) subsequently became paragraphs (5)-(9).

With Section 8, point (8) of the same Act, the reference in Section 9(7), which becomes paragraph (8), was changed to paragraph (6).

With Section 3, point (3) of Act No. 1220 of 27 December 1996, a new paragraph was inserted after Section 9(4) of the Sulphur Tax Act:

'Paragraph (5). The tax shall be refunded on goods with a taxable sulphur content used for the operation of ferries and for the commercial navigation of vessels other than those referred to in Section 8(2), point 2, with the exception of pleasure craft. In special cases, the goods may be delivered without tax from a registered warehousekeeper.

Paragraphs (5)-(8) subsequently became paragraphs (6)-(9).

The reference in the second sentence of Section 9(9), was not amended as a result of that legislative amendment, as the provision continues to refer to Section 9(6) rather than Section 9(7).

Section 1, point 6, of Act No. 683 of 11 June 2024 states that 'use, and' in Section 7(1), point 3, second sentence, of the CO_2 Tax Act is amended to: 'use,'. The amendment was based on Section 1 (7) of Act No. 683 of 11 June 2024, where it was proposed to insert new points after point 3 in Section 7 (1) of the CO_2 Tax Act. Under Section 9(4) of Act No. 683 of 11 June 2024, Section 1(6) is to be brought into force by the Minister for Taxation. This has not yet been put into effect.

A corresponding amendment was proposed by Section 10(5) of Act No. 1489 of 10 December 2024 in Section 7(1)(3) of the CO_2 Tax Act, as proposed in Section 1(6) of Act No. 683 of 11 June 2024.

Section 22(3) of Act No. 1489 of 10 December 2024 stipulates that Section 10(5) of the Act shall be brought into force by the Minister for Taxation. Pursuant to Section 2 of Order No. 422 of 29 April 2025, Section 10(5) entered into force on 2 May 2025 with effect from 1 January 2025.

Thus, the amendment resulting from Section 1, No. 6, of Act No. 683 of 11 June 2024 has already entered into force by Section 10, No. 5, of Act No. 1489 of 10 December 2024.

Section 2(1) and (3) and Section 3 of Act No. 277 of 19 March 2013 amend Section 1(1) and Section 7(1) of the Pesticide Tax Act and Section 1 of Act No. 594 of 18 June 2012.

It follows from the comments on Section 2(1) of Act No. 277 of 19 March 2013 that it is proposed to add Regulation (EU) No. 528/2012 of the European Parliament and of the Council of 22 May 2012 concerning the making available on the market and use of biocidal products (hereinafter the Biocidal Products Regulation) to the taxable product area in Section 1(1) of the Pesticide Tax Act, cf. Folketing Proceedings 2012-13, Appendix A, L 97, as stipulated, page 30.

It follows from the comments on Section 2(3) of Act No. 277 of 19 March 2013 that it is proposed to add biocidal products that are subject to authorisation under the Biocidal Products Regulation and which otherwise fall within the categories listed in Section 7, to the taxable product area in Section 7(1) of the Pesticide Tax Act, cf. Folketing Proceedings 2012-13, Appendix A, L 97 as stipulated, page 30.

It follows from Section 3 of Act No. 277 of 19 March 2013 that Section 1, points 6, 7 and 21, of Act No. 594 of 18 June 2012 are repealed.

It follows from Section 4(2), first sentence, that the Minister for Taxation shall determine the date of entry into force of sections 2 and 3 of the Act. It follows from Section 4(2), second sentence, that the Minister for Taxation may decide that parts of Sections 2 and 3 shall enter into force on different dates. Sections 2(1) and (3) and Section 3 of Act No. 277 of 19 March 2013 have not been put into force.

It follows from the comments on Section 4(2) of Act No. 277 of 19 March 2013 that if Act No. 594 of 18 June 2012 amending the Act on tax on pesticides entered into force before 1 September 2013, Section 2(1) and (3) and Section 3 will not be put into force and will be repealed by a subsequent amendment to the Act, cf. Folketing Proceedings 2012-13, Appendix A, L 97, as stipulated, page 30.

Act No. 594 of 18 June 2012 entered into force on 1 July 2013 pursuant to Section 1 of Order No. 499 of 17 May 2013. Since Act No. 594 of 18 June 2012 entered into force on 1 July 2013, and thus entered into force before 1 September 2023, it was the intention of the legislator, cf. the explanatory notes to Section 4 (2) of Act No. 277 of 19 March 2013, to repeal Section 2(1) and (3) and Section 3 of Act No. 277 of 19 March 2013.

It follows from the comments on Section 3 of Act No. 277 of 19 March 2013 that the intention of the provision is to repeal Section 1(6), (7) and (21) of Act No. 594 of 18 June 2012, as these provisions amend certain provisions of the Pesticide Tax Act, which are also amended by Section 2(2), (4) and (5) of Act No. 277 of 19 March 2013, cf. Folketing Proceedings 2012-13, Appendix A, L 97 as stipulated, page 30. Sections 1(6), (7) and (21) of Act No. 594 of 18 June 2012 entered into force on 1

July 2013 pursuant to Section 3(1) of Order No. 499 of 17 May 2013, and Section 2(2), (4) and (5) of Act No. 277 of 19 March 2013 entered into force on 1 September 2013 pursuant to Section 3(2) of Order No. 499 of 17 May 2013. The provisions amended by Section 1(6), (7) and (21) of Act No. 594 of 18 June 2012 have thus been reworded since the provisions entered into force.

3.9.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

It is considered that there is a need to amend the reference in Section 8(1) and the second sentence of Section 9(9) of the Sulphur Tax Act so that ‘paragraph 6’ is replaced by ‘paragraph 7’, so that the reference is to the provision on authorisation for tax reimbursement for supplies of goods with a taxable sulphur content.

Since it has unquestionably been the case that the references in Section 8(1) and Section 9(9), second sentence, of the Sulphur Tax Act should have been to the provision on the authorisation for tax reimbursement, and that there has only been a lack of consequential amendment, the provisions can be used as intended. The absence of a consequential amendment of the reference has not had any impact on the administration of the provision.

On this basis, it is proposed to amend the reference in Section 8(1) and Section 9(9), second sentence, of the Sulphur Tax Act from "paragraph (6)" to "paragraph (7)".

The proposed amendment will result in the correct reference to the provision on the authorisation for tax reimbursement for supplies of goods with a taxable sulphur content.

Section 1(6) of Act No. 683 of 11 June 2024 amends Section 7(1)(3), second sentence, of the CO_2 Tax Act.

Since the amendment resulting from Section 1, No. 6, of Act No. 683 of 11 June 2024 has already entered into force with effect from 1 January 2025, the amendment is considered redundant, and there is therefore no longer a need for Section 1, No. 6, to enter into force.

The proposal has no substantive content, but is purely linguistic in nature.

The repeal of Section 1(6) is proposed for reasons of order for the purpose of ensuring clarity in the legislation.

It is proposed that Section 1, No. 6, of Act No. 683 of 11 June 2024 be repealed, as the amendment contained in the provision has already been implemented and entered into force by Section 10, No. 5, of Act No. 1489 of 10 December 2024.

The proposed amendment does not intend to make any changes to the current legal situation.

The Biocidal Products Regulation is currently not included in the taxable area in Section 1(1) of the Pesticide Tax Act. Section 1(1) of the Pesticide Tax Act falls under Chapter 1 of the Pesticide Tax Act. It follows from the heading of Chapter 1 that this chapter deals with plant protection products. It is therefore considered that there is no need for a provision inserting the Biocidal Products Regulation into the taxable area in Section 1(1) of the Pesticide Tax Act. There is therefore no need to be able to bring into force Section 2 (1) of Act No. 277 of 19 March 2013.

Substances and mixtures authorised under the Biocidal Products Regulation shall be taxable under Section 7 (1). The Biocidal Products Regulation was inserted in Section 7 (1) of the Pesticide Tax Act pursuant to Section 1 (7) of Act No. 594 of 18 June 2012. It is therefore considered that there is no need for a provision inserting the Biocidal Products Regulation into the taxable area in Section 7(1) of the Pesticide Tax Act. There is therefore no need to be able to bring into force Section 2 (3) of Act No. 277 of 19 March 2013.

Section 1, points 6, 7 and 21, of Act No. 594 of 18 June 2012, which it is proposed to repeal by Section 3 of Act No. 277 of 19 March 2013, entered into force on 1 July 2013 and has subsequently been reworded. As Section 1, Nos. 6, 7 and 21 of Act No. 594 of 18 June 2012 has already entered into force, the amendment numbers in question cannot be repealed. The repeal of Section 3 of Act No. 277 of 19 March 2013 is therefore proposed for regulatory and technical reasons.

It is proposed that Section 2(1) and (3) and Section 3 of Act No. 277 of 19 March 2013 shall be repealed.

The proposed provision will mean that Section 2, Nos. 1 and 3, and Section 3 of Act No. 277 of 19 March 2013 will not be able to be put into force by the Minister for Taxation.

Reference is also made to Sections 10, 13 and 14 of the draft Act and the comments thereon.

3.10. Repeal of rules on transitional arrangements for existing supplies of surplus heat

3.10.1. Legislation currently in force

Act No 138 of 25 February 2020 made a change to the taxation of surplus heat. Section 3(2) and Section 4(4) of the Act provide for a transitional arrangement for existing supplies of surplus heat in the Coal Tax Act and the Mineral Oil Tax Act, allowing undertakings with existing supplies of surplus heat to apply a fixed calculation method for tax reimbursement, since the reduction of the refund under Section 8(8) of the Coal Tax Act or Section 11(9) of the Mineral Oil Tax Act may be set at the level of the reduction per GJ of heat applied on average to supplies from the installation concerned in 2019 or, if no supplies were provided in that year, in 2020. The scheme may be applied until 31 December 2034.

It follows from Section 5 of Act No. 138 of 25 February 2020 that the Minister for Taxation shall determine the date of entry into force of the Act and that the Minister for Taxation may lay down that parts of the Act shall enter into force on different dates. The reason for this enabling provision was that it was considered necessary to conduct a dialogue with the European Commission on the restructuring in relation to EU State aid rules, cf. Folketing Proceedings 2019–20, Appendix A, L 82 as stipulated, p. 431. It is stated that the dialogue with the European Commission may make it necessary for certain parts of the change to not enter into force until a later date or for sub elements to be changed first.

Section 3(2) and Section 4(4) of Act No. 138 of 25 February 2020 have not been put into force.

3.10.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

The dialogue with the European Commission has been ongoing since the adoption of the draft Act for Act No. 138 of 25 February 2020, and reasonable assurance has not been obtained that the transitional arrangement for existing supplies of surplus heat will be compatible with EU State aid rules. This is because the transitional arrangement does not, unlike the rest of the amendment, act as a safeguard against the production of surplus heat that is not a waste product, but where extra fuels have been used to produce it.

In order to ensure compliance with EU law on State aid, it is proposed that the provisions be repealed.

It is proposed that Sections 3 (2) and 4 (4) of Act No. 138 of 25 February 2020 be repealed.

The proposed scheme will mean that the provisions on the transitional arrangement for existing supplies of surplus heat in the Coal Tax Act and the Mineral Oil Tax Act will not enter into force.

Please refer to Section 12 of the draft Act and the comments thereto.

3.11. Repeal of rules amending the payer of the surplus heat tax

3.11.1. Legislation currently in force

Act No. 2606 of 28 December 2021 adopted two different versions of Section 10(9) of the Gas Tax Act, Section 8(8) of the Coal Tax Act and Section 11(9) of the Mineral Oil Tax Act.

The wording that has entered into force is set out in Section 2(1), Section 3(1) and Section 4(1) of Act No. 2606 of 28 December 2021. This wording entails a tax exemption for external surplus heat supplied by undertakings included in the energy efficiency scheme for surplus heat that follows from Chapter 4a of the Heat Supply Act.

The alternative wording, which has not entered into force, is set out in Section 2(2), Section 3(2) and Section 4(2) of Act No. 2606 of 28 December 2021. This wording, in addition to a tax exemption for external surplus heat, includes the option for it to be the heat supply company that pays the so-called surplus heat tax, and not the undertaking if there is an agreement between the parties that the supply consists solely of surplus heat and that the supply is provided free of charge.

The option of having the heat supply company make the payment was originally adopted in the Electricity Tax Act, the Gas Tax Act, the Coal Tax Act and the Mineral Oil Tax Act by Section 1(5), Section 2(5) and (6), Section 3(1) and Section 4(3) of Act No. 138 of 25 February 2020. These provisions shall be put into force by the Minister for Taxation, cf. Section 5 of the Act. Sections 2(5) and (6), 3(1) and 4(3) were repealed by Section 6 of Act No. 2606 of 28 December 2021.

The purpose of allowing the payer of the surplus heat tax to be changed from the undertaking to the utility company if the surplus heat was given away was to reduce the administrative costs for undertakings that wished to give away their surplus heat, cf. Folketing Proceedings 2019-20, Appendix A, L 82 as stipulated, page 7.

Section 7 (3) of Act No. 2606 of 28 December 2021 states that the Minister for Taxation shall determine the date of entry into force of Sections 2(2), 3(2) and 4(2). According to the comments on Section 7(3), the reason why the Minister for Taxation determines the date of entry into force is that entry into force requires systemic support that could not be provided before the Act entered into force, cf. Folketing Proceedings 2021-22, Appendix A, L 60 as stipulated, page 46. The provisions have not yet been put into effect.

3.11.2. Considerations of the Danish Ministry of Taxation and the proposed scheme

It follows from Section 1(5) of Act No. 2225 of 29 December 2020 that, since 1 January 2021, undertakings have been able to claim a refund of the tax on electricity consumption at the same rate, regardless of whether the electricity is used for process purposes, space heating, comfort cooling or water heating.

This means that undertakings will no longer have to pay surplus heat tax on electricity-based surplus heat from, for example, data centres, production machinery, etc., which is used for non-process purposes. This was the main purpose of introducing a provision stipulating that the payer of the surplus heat tax could be changed to the heat supply company. In addition, supplies of surplus heat are exempt from tax for undertakings that are part of an energy efficiency improvement scheme under the Ministry of Climate, Energy and Utilities.

On this basis, it is considered that there is no need to give effect to the rule that the payer of the surplus heat tax may be changed from the undertaking to the heat supply company in the Gas Tax Act, the Coal Tax Act and the Mineral Oil Tax Act. In addition, the scheme would be difficult to implement and administer. This is because the scheme is a derogation from the basic principle that the person who is aware of the tax content of the heat should be responsible for the payment of the tax. Under the scheme, heat supply undertakings may choose to pay the surplus heat tax on the basis of information provided by the heat supplier. Normally, the surplus heat tax is paid by offsetting it against the supplier’s reimbursement of energy taxes (typically via the VAT return). When it is the heat supply companies that have to pay the surplus heat tax, there is no set-off option, and therefore the heat supply company has to settle the surplus heat tax in a more traditional way, i.e. with a provisional determination, declaration, etc. The scheme requires a payment and registration basis that does not exist today.

It is proposed that Section 2(2), Section 3(2) and Section 4(2) of Act No. 2606 of 28 December 2021 be repealed, as it is no longer considered necessary to bring into force the provisions of the Gas Tax Act, the Coal Tax Act and the Mineral Oil Tax Act, and that the scheme will be difficult to implement and administer.

The proposal will mean that the Minister for Taxation will not be able to issue an executive order stipulating that the payer of the surplus heat tax can be changed from the undertaking to the heat supply company if there is an agreement between the parties that the supply consists exclusively of surplus heat and is provided free of charge.

Please refer to Section 15 of the draft Act and the comments thereto.

4. Relationship to the GDPR and the Danish Data Protection Act

4.1. Terminal access for assessor organisations and legal persons

The processing of personal data by assessor organisations in connection with Section 5(1) of the proposal on access to information in the Vehicle Register on the names and addresses of owners and users of vehicles is covered by the rules in the GDPR and the Danish Data Protection Act.

With the proposed amendment to Section 17(2)(1) of the Vehicle Registration Act, organisations that assess motor vehicle damage on behalf of insurance companies will be able to access information in the Vehicle Register about the names and addresses of vehicle owners and users.

It is proposed that assessor organisations be given access to the aforementioned information, as these organisations need information about the names and addresses of vehicle owners and users when processing claims in order to comply with their legal obligations, carry out effective case processing and reduce the burden on the owners of damaged vehicles and insurance companies.

In practice, an assessor organisation’s handling of the case may be carried out by receiving a report of damage from the workshop that has received the individual vehicle for repair or determination of whether the vehicle must be rebuilt or is a total loss, etc. An assessment may have to be made as to whether the owner should in some other manner be offered compensation or a repair in accordance with the rules of the Vehicle Registration Tax Act.

In this context, the assessor organisation shall use information on vehicle ownership to, inter alia, clarify whether Section 7(1) of the Vehicle

Registration Tax Act concerning the payment of vehicle registration tax in connection with the reconstruction of vehicles applies or to determine the identity of another vehicle's owner in cases of liability where the damage was caused by the other vehicle.

It should be noted that under the current rules, insurance companies themselves have access to information in the Vehicle Register, cf. Section 17(2)(1) of the Registration Tax Act. However, several insurance companies use assessor organisations to handle their cases involving the assessment of damage to vehicles insured by the companies, as this cooperation promotes efficiency and ensures that smaller companies are able to continue offering motor vehicle insurance without having their own internal assessor function.

Consequently, the Ministry of Taxation considers that access to information in the Vehicle Register for assessor organisations is necessary for the organisations' activities and, at the same time, appropriate for insurance companies' business and ability to offer motor vehicle insurance.

When the Danish Motor Vehicle Agency discloses personal data in the Vehicle Register to the assessor organisations, the organisations become data controllers for the information, as the organisations act as decision-makers on behalf of the insurance companies in relation to the calculation of the damage and the pricing in relation to the compensation and sale of vehicles.

Processing of personal data is lawful if one of the conditions set out in Article 6(1)(a) to (f) GDPR is met, including where processing is necessary for compliance with a legal obligation to which the data controller is subject (point (c)).

With the proposed amendment to Section 17(2) no. 1of the Vehicle Registration Act, assessors will have access to information in the Vehicle Register regarding the names and addresses of vehicle owners and users, which entails a legal obligation for the Motor Vehicle Agency, as data controller, to disclose the information to assessor organisations.

The proposal also entails an amendment to Section 17(2)(10) of the Vehicle Registration Act, according to which legal persons other than undertakings will also be granted terminal access to information in the Vehicle Register if they have a permanent and significant need for such information in order to perform their duties. The legal persons may be, for example, associations or organisations.

The processing of personal data from the Vehicle Register by legal persons under the aforementioned provision requires that at least one of the conditions in Article 6(1)(a)-(f) of the Data Protection Regulation be met in order for the processing to be lawful.

It is assumed that the other provisions of the General Data Protection Regulation and the Data Protection Act, including the fundamental principles in Article 5 of the GDPR and the rights of data subjects, are also complied with when personal data are processed in accordance with the proposed provisions.

5. Financial impact and implementation impact on the public sector

5.1. Financial impact on the public sector

The proposal to extend the refund scheme, whereby undertakings eligible for a refund of the tax can receive a refund of the electricity tax down to the EU minimum rate of DKK 0.004 per kWh for charging of electric cars when the citizen at the same time also generates their own electricity in the form of solar cells, is not considered to have any financial impact in addition to the assessment in connection with the extension of the refund scheme by Act No. 203 of 14 February 2021.

When the refund scheme was extended until 31 December 2030 by Act No. 203 of 14 February 2021, it was estimated that the extension would result in a reduction in revenue of DKK 0.1 billion after feedback effects and behavioural responses in 2022, rising to DKK 0.9 billion in 2030. The estimate was based on the assumption that households with electric cars would be eligible for the refund regardless of whether they generated their own electricity from solar cells. The revenue estimate did not therefore take into account the fact that no repayment could be made to households with electric cars that also generate their own electricity from electricity production facilities covered by Section 2(1)(c) of the Electricity Tax Act. Against this background, the proposal does not therefore have any further revenue implications in relation to the assessment in Act. 203 of 14 February 2021. In addition, this Draft Act will not extend the reimbursement scheme. The scheme will continue to apply until 31 December 2030.

In a draft Act presented at the same time, the Government proposes that the general electricity tax be reduced to the EU minimum rate of DKK 0.008 per kWh in 2026 and 2027, which will mean that the refund will be significantly reduced during this period.

The proposed amendment to the Fuel Consumption Tax Act, according to which persons with permanent disabilities who can obtain assistance for the acquisition of a car can also be exempted from the tax under the Act when acquiring a zero-emission car, is estimated to result in a limited reduction in revenue.

The proposal to extend the group of persons who may be transported by tax-exempt institutional buses is a consequence of a decision of the National Tax Tribunal of February 2024, which tightened up the Tax Administration's previous practice. Until the decision, it was possible to obtain a tax exemption for institutional buses when these were to be used for the transport of non-elderly persons living at home. With the decision of the National Tax Tribunal, it was no longer possible to obtain tax exemption for institutional buses for this group of persons. The proposed amendment shall thus restore the legal situation that was in force until the decision of the National Tax Tribunal, which has led to an unintended increase in revenue, which is estimated to amount to approximately DKK 5 million annually as a direct impact on revenue. This is due to the fact that, following the decision, the tax exemption was refused for institutional buses which have hitherto been exempt from tax. The proposal thus means that unintended additional revenue will be relinquished.

It is estimated that a reduction of the volume-based packaging tax to DKK 0 in 2026 and 2027 will result in a direct reduction in revenue of approximately DKK 130 million in 2026 and DKK 125 million in 2027 (2026 level) and a reduction in revenue after feedback effects and behavioural responses of approximately DKK 115 million in 2026 and DKK 110 million in 2027 (2026 level). The proposal is not expected to have any significant lasting impact on revenue.

The part of the draft Act concerning the introduction of a scheme in the Electricity Tax Act that makes it possible for undertakings that are not registered for VAT to be reimbursed for tax on electricity used as traction current for electric trains for goods transport is estimated to result in an annual reduction in revenue of approximately DKK 5 million from 2026 and a reduction in revenue in the range of DKK 5-10 million in 2026 as a result of the lump sum for which undertakings can claim a refund for the previous three years.

The other elements in the draft Act are not expected to have any significant financial impact on the public sector.

The draft Act is not considered to have any impact on municipalities and regions.

5.2. Implementation impact on the public sector

Viewed in isolation, the draft Act is currently estimated to entail administrative costs for the Danish Tax Administration amounting to DKK 0.4 million in 2025. The costs relate mainly to guidance and system adaptations. For this, the draft Act is estimated to lead to an administrative saving of DKK 0.6 million in 2026 and DKK 0.5 million in 2027 and DKK 0.1 million from 2028 onwards.

The draft Act is not considered to have any implementation impact on municipalities and regions.

5.3. Digital-ready legislation

The draft Act is assessed to comply with the seven principles for digital-ready legislation.

5.3.1. Part of the draft Act concerning the extension of the reimbursement scheme for the charging of electric cars

It is considered that principle 1 on simple and clear rules has been observed. The draft Act is aimed at trade and industry, and it is considered that the undertakings with service activities involving the charging of batteries for electric cars can resolve the tasks that the draft Act provides for. For example, the draft Act states what underlying data is necessary to obtain a refund for the electricity tax when the customer simultaneously generates their own electricity from electricity production facilities covered by Section 2(1)(c) of the Electricity Tax Act. The draft Act also states how access to relevant data from Energinet’s Datahub can be accessed when the undertaking is not a supplier of electricity to the customer at the same time.

Principle 2 regarding digital communication is also considered to have been observed. The draft Act proposes to extend access to the electricity tax refund scheme already existing, under which undertakings can declare the refund in a specific field dedicated to the refund of electricity tax on their VAT returns to the Tax Administration.

With regard to principle 3 regarding enabling automatic case processing, this is considered to have been observed. It follows from the draft Act which information, including the underlying data, is necessary to be able to obtain a refund when the customer also generates electricity from electricity production facilities covered by Section 2(1)(c) of the

Electricity Tax Act, and which undertakings must use for their VAT return. The reporting and refund process is carried out in the tax administration’s existing systems.

It is considered that principle 4 regarding uniform concepts and reuse of data is observed, since the draft Act makes use of concepts that are already well defined in the context of the Electricity Tax Act, since the draft Act proposes to extend access to the already existing scheme for refunds of the electricity tax. Furthermore, according to the draft Act, extended access to reimbursement is based on information about the registered electricity consumption recorded in the charging point and on information about taxable electricity consumption from the customer number that supplies the charging point with electricity. The draft Act is therefore based on the measurement of data that has already been performed.

Principle 5 regarding safe and secure data management is considered to be observed.

As regards principle 6 regarding the use of public infrastructure, public infrastructure that already exists will be used. Using the same procedure as for the existing refund scheme, undertakings can indicate refunds on their VAT returns to the Tax Administration in a field specifically designated for electricity tax refunds.

Finally, principle 7 regarding the prevention of fraud and errors is considered to have been complied with, as the draft Act provides for a subsequent control. The draft Act states, among other things, that undertakings must, upon request, submit specified information for inspection purposes and that the material must be retained for five years after the end of the financial year.

5.3.2. Other elements in the draft Act

The part of the draft Act relating to the reduction of the volume-based packaging tax ensures compliance with Principle 1 regarding simple and clear rules, as it is clear from the legislative text that the undertakings covered do not have to declare this tax and that Section 9 of the Packaging Tax Act on accounting does not apply with regard to this tax.

The part of the draft Act concerning, among other things, the repeal of Section 2(2), Section 3(2) and Section 4(2) of Act No. 2606 of 28 December 2021 and the repeal of Section 2(1) and (3) and Section 3 of Act No. 277 of 19 March 2013 ensures compliance with principle 1 on simple and clear rules by repealing redundant legislation.

With regard to the part of the draft Act concerning the introduction of a scheme in the Electricity Tax Act allowing undertakings not registered for VAT to obtain reimbursement of tax on traction current to electric trains for the transport of goods, it is relevant to highlight principle 6 regarding the use of public infrastructure and principle 7 regarding the prevention of fraud and errors. With regard to principle 6, the scheme will require the establishment of a solution that uses a form whereby undertakings engaged in the transport of goods by electric trains will be able to apply for authorisation, as well as a form on which the undertaking can apply for reimbursement. The Tax Administration will be able to configure the corresponding obligation code in the Business System's basic data.

As regards principle 7, the scheme will entail a need for control. The control will be part of the existing controls of authorisations and refunds.

6. Financial and administrative impact on business, etc.

Erhvervsstyrelsens Område for Bedre Regulering [The Danish Business Authority's Area for Better Regulation - OBR] is of the opinion that the draft Act entails an administrative impact on trade and industry in connection with the extension of the reimbursement scheme for the charging of electric cars for a limited part of Danish trade and industry. These consequences are not expected to exceed the de minimis threshold of DKK 4 million for submission to the Government's Committee on Economic Affairs, which is why they are not quantified in more detail.

At the same time, for the undertakings covered by the reimbursement scheme for the charging of electric cars, a draft Act proposed to reduce the general electricity tax to the EU minimum rate of DKK 0.008 per kWh in 2026 and 2027, on the other hand, will have significant economic consequences. Instead of a refund of DKK 0.719 per kWh (2026 prices), undertakings will be able to receive a refund of DKK 0.004 per kWh.

The other elements in the draft Act are not expected to have any financial or administrative consequences for trade and industry.

The parts of the draft Act concerning the extension of the reimbursement scheme for the charging of electric cars and the extension of the possibility of reimbursement of electricity tax for electricity used as traction current for electric trains for the transport of goods constitute a positive economic consequence for trade and industry by providing an increased possibility for refunds and reimbursement of the electricity tax, respectively.

7. Administrative impact on citizens

The draft act has no administrative impact on citizens.

8. Climate impact

A reduction in the volume-based packaging tax in 2026 and 2027 is not expected to have any significant direct impact on the climate.

The other elements of the draft Act are not considered to have any significant impact on the climate.

9. Consequences for the environment and nature

A reduction in the volume-based packaging tax is deemed to have limited negative environmental and natural consequences in the form of increased waste volumes and may impede the achievement of targets and obligations on, inter alia, the reuse of packaging, which are laid down in a number of EU directives and regulations on waste. It has not been possible to further qualify the impact.

The other elements of the draft Act are not considered to have consequences for the environment and nature.

10. Relationship to EU law

10.1. Extension of the reimbursement scheme for the charging of electric cars

The proposed extension of the reimbursement scheme in Section 21 of Act No. 1353 of 21 December 2012 constitutes State aid within the meaning of Article 107(1) TFEU.

The State aid consist of a repayment option of tax on electricity consumed by an undertaking related to charging of batteries for registered electric vehicles.

On the basis of Article 108(4) TFEU, the European Commission adopted Regulation (EU) No. 651/2014 of 17 June 2014 declaring certain categories of aid compatible with the internal market in application of Articles 107 and 108 of the Treaty Text (hereinafter 'the Block Exemption Regulation'), which, under certain conditions, exempts Member States from the obligation to notify under Article 108(3) TFEU. Member States are thus given the opportunity to implement aid schemes without prior approval from the European Commission, provided that all the conditions in the block exemption regulation are met and that the Member State sends a summary of the aid measure to the European Commission no later than 20 days after the measure enters into force.

The refund scheme has most recently been re-notified under the Block Exemption Regulation with effect from 1 January 2024 up to and including 31 December 2026.

10.2. Extension of the possibility of reimbursement of electricity tax for electricity used as traction current for electric trains for the carriage of goods

The legislation currently in force, according to which VAT-registered undertakings, pursuant to Section 11(1) of the Electricity Tax Act, can obtain a refund for electricity used as traction current for electric trains for the transport of goods, as opposed to undertakings that are not VAT-registered, entails a difference between undertakings that is considered inappropriate. It is considered doubtful whether the legislation currently in force is compatible with the rules of EU law on State aid. The introduction of a possibility for undertakings not registered for VAT to obtain a refund of tax on electricity used as traction current for electric trains for the transport of goods would ensure compliance with EU State aid rules.

10.3. Other elements in the draft Act

The other parts of the draft Act do not contain any aspects of EU law.

11. Consulted government authorities and organisations, etc.

A draft of Sections 1-5, Section 6(1), Sections 7-9 and Sections 11-16 of the draft Act was sent for consultation to the following authorities, organisations, etc. during the period from 4 July 2025 to 21 August 2025 (48 days):

T3F, 3F Private Service Hotel and Catering, The Danish Bar and Law Society, Affald Plus, Akademikerne, Aluminium Denmark, Joint Representation of Cooperative Housing Associations, The Labour Movement's Economic Council, ARI (Waste and Resource Industry under DI), Associationen Dansk Biobrændsel (ADB), AutoBranchen Danmark, the Danish Automobile Trade and Industry Association, AutoCamperRådet, the Biofuel Association, Biogas Danmark, the Plumbers' and Pipe Fitters' Union, the Head of Civil and Legal Security in the Tax Administration, the Circular Industry Association, the Industry Association for Decentralised Cogeneration, Branch Association for Bottle Recycling, Branch Association for Forest, Garden and Park Businesses, Hydrogen Industry, Brewery Association, Business Denmark, Camping Industry, Carta, Central Association of Taxi Associations in Denmark, CEPOS, Cevea, DAKOFA, Danish Fishermen's Association, Danish Free Motorhome Owners, Danish Agricultural Research, Danish Motor Union, Danish Nature Conservation Association, Danish Travel Agency Association, Danish Restaurants and Cafés, Danish Ship Credit, Danish Shareholders' Association, Danish Auto Recycling, Danish Vending Machine Trade Association, Danish Automobile Sports Union, Danish Automobile Industry Council, Danish Car Dealers Union, Danish Real Estate Agents Association, Danish Electric Car Alliance, Danish E-mobility, Danish Business, Danish District Heating, Danish Horticulture, Danish Gas Technology Centre, Danish Local Inspection, Danish Machine Dealers Association, Danish Metal, Danish Methanol Association, Danish Mobility, Danish Offshore, Danish Passenger Transport, Danish Plant Protection, Danish Travel Agency Association, Danish Return System A/S, Danish Forest Association, Danish Solar Cell Association, Danish Customs and Tax Association, Danish Youth Council, Danish Lawyers, Danish Housing Lawyers, Danish Bus Operators, Danish Energy Consumers (DENFO), Danish Straw Suppliers, Danish Maritime, Danish Shipping Companies, Danish Freight Forwarders, Danish Inspection Companies, DANVA, Data Ethics Council, Data Protection Agency, DBU, Cooperative Grocers, Danish Automobile Trade Association, Central Disability Council, Ecological Council, DFIM Guarantee Fund (Danish Association for International Motor Vehicle Insurance), DI, DI Transport, Digitalisation Agency, Drivkraft Danmark, Export Council, Packaging Industry, Energy Denmark, Energinet, Energy Agency, Energy Regulatory Authority, ERFA Group Vehicle Inspection, Danish Business Authority – Better Regulation Area (OBR), FDL – Independent Danish Trucking Association, FDM, FH – Danish Trade Union Confederation, Finance Denmark, Finance and Leasing, Finance Union, FOA, Consumer Council Think, FORCE Technology, United Danish American Car Clubs, Association of Danish Tax Appeals Boards, Association of Marinas in Denmark, Association of Consulting Engineers, Association of Danish Combined Heat and Power Plants, Association of Danish Accountants, Association for Platform Economy in Denmark, Insurance & Pension, Insurance Brokers Association, Supply Authority, Free Employees, FSR – Danish Accountants, Faroe Islands Government, GAFSAM, GRAKOM (business and employer organisation within graphic communication, media and marketing), Greenpeace Denmark, Green Power Denmark, HK-Kommunal, HK-Privat, HOFOR, HORESTA, Engineering Association of Denmark, International Transport Denmark, ITD – Trade Association for Danish Road Transport, Justitia, KL, Competition and Consumer Authority, Kraka, the Danish Cancer Society, Agriculture & Food, National Association for Sustainable Agriculture, National Association for Polio, Traffic and Accident Victims, National Tax Tribunal, Leaders

Maritime, The Danish Confederation of Professional Associations, Local Banks, Machine Suppliers, The Danish Environmental Protection Agency, The Mineral Oil Trade Association, Mobility Denmark, The Motorcycle Dealers Association, The Motorcycle Importers Association, The Motorcycle Historical Council, Mover, Nasdaq OMX Copenhagen A/S, The National Bank of Denmark, The National Centre for Environment and Energy, The Danish Nature Agency, Noah, The Nordic Folkecenter for Renewable Energy, National Association of Local Shops, Nævnenes Hus, Plastics Industry, PostNord A, Rejsearbejdere.dk, Travel Agents in Denmark, Ribe County Carriers' Association (ravf.dk), Council for Green Transition, SAGRO, Association of Danish Small Islands, Association of Small Commercial Vessels, SEGES Innovation P/S, Service Union, Safety Authority, SKAD - Motor Vehicle Damage and Vehicle Manufacturer Industry in Denmark, Tax Appeals Administration, SMVdanmark, SRF Tax Association, Maritime Authority, Renewable Energy, VELTEK, Wine and Spirits Organisation in Denmark, VisitDenmark, WWF, Ældre Sagen, Økologisk Landsforening, Økonomistyrelsen and TEKNIQ.

A draft of Section 6, nos. 2 and 3, of the draft Act was sent for consultation on 22 September 2025 with a deadline of 20 October 2025 (28 days). The consultation process had not been completed at the time of the draft Act's introduction, as the amendment is intended to enter into force on 1 January 2026. The draft Act has been sent for consultation to the following authorities, organisations, etc.:

Advokatsamfundet (Danish Bar Association), Affald Plus (inter-municipal waste management company), Akademikerne (Danish Confederation of Professional Associations), Aluminium Danmark, Arbejderbevægelsens Erhvervsråd (Economic Council of the Labour Movement), ARI (waste and resource industry under the Confederation of Danish Industry), Biobrændselsforeningen (biofuel association), Blik- og Rørarbejderforbundet (Danish Tin and Plumbing Workers' Union), Borger- og retssikkerhedschefen i Skatteforvaltningen (Danish Tax Agency’s Director of Legal Protection), Brancheforeningen for Decentral Kraftvarme (Association for Decentral Combined Heat and Power), Brancheforeningen for Flaskegenbrug (Association for Bottle Recycling), Brancheforeningen for Husstandsvindmøller (Trade Association for Household Wind Turbines), Brancheforeningen for Skov, Have og Park-Forretninger Trade Association for Forest, Garden and Park Businesses), Brintbranchen (Hydrogen Denmark), Bryggeriforeningen (Danish Brewers’ Association), Business Danmark, CEPOS (Centre for Political Studies), Cevea (centre-left think tank), DAKOFA (competence centre for circular transition), Danmarks Fiskeriforening (Danish Fishermen), Danmarks Frie Autocampere (Denmark's free motor caravan association), Danmarks Jordbrugsforskning (Danish Agricultural Research), Danmarks Naturfredningsforening (Danish Society for Nature Conservation), Danmarks Skibskredit (Danish Ship Finance), Danmarks Vindmølleforening (Danish Windmill Association), Dansk Affaldsforening (Danish Waste Association), Dansk Erhverv (Danish Chamber of Commerce), Dansk Fjernvarme (Danish District Heating Association), Dansk Gartneri (Danish Horticulture), Dansk Gasteknisk Center (Danish Gas Technology Centre), Dansk Landbrugsrådgivning (Danish agricultural consultancy), Dansk Maskinhandlerforening, Dansk Metal (Danish Union of Metalworkers), Dansk Methanolforening (Danish Methanol Association), Dansk Retursystem A/S, Dansk Skovforening (Danish Forest Association), Dansk Solcelleforening (Danish PV Association), Dansk Told og Skatteforbund (Danish Customs and Tax Union), Danske Advokater (Association of Danish Law Firms), Danske Energiforbrugere (DENFO), Danske Halmleverandører (Danish Straw Suppliers), DANVA (Danish Water and Wastewater Association), Det Økologiske Råd (Ecological Council), DI Transport (Danish Transport Federation), Digitaliseringsstyrelsen (Agency for Digital Government), Drivkraft Danmark, Eksportrådet (Trade Council), EmballageIndustrien, Energi Danmark, Energinet, Energistyrelsen (Danish Energy Agency), Energitilsynet (Danish Utility Regulator), Erhvervsstyrelsen – Område for Bedre Regulering (OBR) (Danish Business Authority, Area for Better Regulation), FH – Fagbevægelsens Hovedorganisation (Danish Trade Union Confederation), Finans Danmark, Finansforbundet, Forbrugerrådet Tænk (Danish Consumer Association), Foreningen af Danske Skatteankenævn, Foreningen af Rådgivende Ingeniører (Danish Association of Consulting Engineers), Foreningen Biogasbranchen, Foreningen Danske Kraftvarmeværker, Foreningen Danske Revisorer (Association of Danish Accountants), Forsikring & Pension (Insurance & Pension), Forsikringsmæglerforeningen, Frie Funktionærer, FSE, FSR - danske revisorer (FSR - Danish Auditors), GAFSAM, GRAKOM, Greenpeace Danmark, Green Power Denmark, HK-Kommunal, HK-Privat, HOFOR, HORESTA, Investering Danmark, Justitia, Kapitalmarked Danmark, KL, Konkurrence- og Forbrugerstyrelsen (Danish Competition and Consumer Authority), Kraka, Kræftens Bekæmpelse (Danish Cancer Society), Landbrug & Fødevarer (Danish Agriculture & Food Council), Landsforeningen for Bæredygtigt Landbrug, Landsforeningen Polio-, Trafik- og Ulykkesskadede, Landsskatteretten (National Tax Tribunal), Lederne Søfart, Ledernes Hovedorganisation, Lokale Pengeinstitutter, Mellemfolkeligt Samvirke (Danish Association for International Co-operation), Miljøstyrelsen (Danish Environmental Protection Agency), Mineralolie Brancheforeningen, Nasdaq OMX Copenhagen A/S, Nationalbanken, Nationalt Center for Miljø og Energi (National Centre for Environment and Energy), Naturstyrelsen (Danish Nature Agency), Noah, Nordisk Folkecenter for Vedvarende Energi (Nordic Folkecenter for Renewable Energy), Nærbutikkens Landsforening, Olie Gas Danmark (ODM), Oxfam IBIS, Plastindustrien (Danish Plastics Federation), Rejsearbejdere.dk, Rejsearrangører i Danmark, Restaurationsbranchen.dk, SEGES, Serviceforbundet, Sikkerhedsstyrelsen (Danish Safety Technology Authority), SKAD – Autoskade- og Køretøjsopbyggerbranchen i Danmark, Skatteankestyrelsen (Tax Appeals Agency), SMVdanmark, SRF Skattefaglig Forening, Søfartsstyrelsen (Danish Maritime Authority), Vedvarende Energi, VELTEK, Vin og Spiritus Organisationen i Danmark (Wines and Spirits Denmark), Vindmølleindustrien (Danish Wind Industry Association), VisitDenmark, WWF, Ældre Sagen (DaneAge Association) and Økologisk Landsforening (Organic Denmark) and Økonomistyrelsen.

12. Summary table		
	Positive consequences/reduction in expenditures (if yes, please specify extent/if no, enter ‘None’)	Negative impact/additional expenditures (if yes, state the extent/if no, enter ‘None’)
Economic impact on the state, municipalities and regions	None.	The proposal to extend the possibility of obtaining a refund of electricity tax for electricity used as traction current for electric trains for goods transport is estimated to result in a reduction in revenue for the public sector of DKK 5-10 million in 2026 and an annual reduction in revenue of approximately DKK 5 million from 2026 onwards. The proposal to exempt persons with permanent disabilities from

		green ownership tax on the purchase of a zero-emission car means that unintentional additional revenue is relinquished. The proposal to extend the group of persons who can be transported by tax-exempt institutional buses means that unintentional additional revenue is forgone, which is estimated to amount to approximately DKK 5 million annually. It is estimated that a temporary reduction of the volume-based packaging tax to DKK 0 in 2026 and 2027 will result in a direct reduction in revenue of approximately DKK 130 million in 2026 and DKK 125 million in 2027 (2026 level) and a reduction in revenue after feedback effects and behavioural responses of approximately DKK 115 million in 2026 and DKK 110 million in 2027 (2026 level).
Implementation impact on the State, municipalities and regions	None.	Viewed in isolation, the draft Act is currently estimated to entail administrative costs for the Danish Tax Administration amounting to DKK 0.4 million in 2025. The costs relate mainly to guidance and system adaptations. For this, the draft Act is estimated to lead to an administrative saving of DKK 0.6 million in 2026 and DKK 0.5 million in 2027 and DKK 0.1 million from

		2028 onwards. The draft act is not considered to have any implementation impact on municipalities and regions.
Financial consequences for trade and industry, etc.	The parts of the draft Act concerning the extension of the reimbursement scheme for the charging of electric cars and the extension of the possibility of reimbursement of electricity tax for electricity used as traction current for electric trains for the carriage of goods constitute a positive economic consequence for trade and industry by providing an increased possibility for reimbursement and reimbursement of the electricity tax, respectively.	None.
Administrative consequences for trade and industry, etc.	None.	The part of the draft Act that concerns the expansion of the reimbursement scheme for charging electric cars is estimated to have administrative consequences for the business community of less than DKK 4 million.
Administrative impact on citizens	None.	None.
Climate impact	None.	A reduction in the volume-based packaging tax in 2026 and 2027 is not expected to have any significant direct impact on the

		climate.
Consequences for the environment and nature	None.	A reduction in the volume-based packaging tax is deemed to have limited negative environmental and natural consequences in the form of increased waste volumes and may impede the achievement of targets and obligations on, inter alia, the reuse of packaging, which are laid down in a number of EU directives and regulations on waste. It has not been possible to further qualify the impact.
Relationship to EU law	The proposal to extend the reimbursement scheme for the charging of batteries for electric cars involves State aid, cf. Article 107(1) TFEU. The State aid consist of a repayment option of tax on electricity consumed by an undertaking related to charging of batteries for registered electric vehicles. The proposal to extend the possibility of reimbursement of electricity tax for electricity used as traction current for electric trains for goods transport will ensure compliance with EU law. The other parts of the draft Act do not contain any aspects of EU law.	
Contravenes the five principles for the implementation of professional EU regulation (which, where relevant, also applies to the implementation of non-professional EU regulation) (mark as X)	Yes	No X

Explanatory notes on the individual provisions of the draft act

Re Section 1

Re. No. 1

Section 7(3), third paragraph, of the Electricity Tax Act stipulates that when an electricity trading company sells taxable electricity to undertakings registered under the VAT Act, the invoice must also contain information about the CVR or SE number for VAT registration, and when an electricity trading company sells taxable electricity in the form of traction current used by electric trains for passenger transport, the invoice must also contain information about the CVR or SE number for the consumer of the traction current.

According to the sixth sentence of Section 7(3) of the Electricity Tax Act, if the sale of taxable electricity takes place from persons other than electricity trading companies, the seller must, if the buyer is registered under the VAT Act or if the electricity is used as traction current for passenger transport by electric train, issue an invoice stating the date of issue, the name and address of the seller, the recipient's name, the place of delivery and the amount of the tax, as well as the CVR or SE number for the VAT registration or for the consumer of the traction current.

It is proposed that in *Section 7(3), third and sixth points* of the Electricity Tax Act, the following be inserted after 'passenger transport': 'goods transport or a combination thereof'.

The proposed amendment should be viewed in conjunction with Section 1(3) of this draft Act, which proposes introducing the possibility for undertakings to also be reimbursed for tax on electricity used as traction current for electric trains for goods transport. The proposed provision would lead to the third and sixth sentences of Section 7(3) of the Electricity Tax Act covering not only traction current for passenger transport, but also for goods transport or a combination of both.

The proposed provision will mean that when an electricity trading company sells taxable electricity in the form of traction current used by electric trains for passenger transport, goods transport or a combination thereof, the invoice must contain information about the CVR or SE number of the consumer of the traction current.

The proposed provision would mean that if the sale of taxable electricity takes place from persons other than electricity trading companies, the seller must, if the electricity is used as traction current for passenger transport, goods transport or a combination of these, issue an invoice stating the date of issue, the name and address of the seller, the recipient's name, the place of delivery and the amount of the tax, as well as the CVR or SE number for the consumer of the traction current.

It will thus be a requirement that the consumer of the traction current has a CVR or SE number. If a foreign undertaking does not already have a CVR or SE number, the undertaking must first register as an undertaking using a form available on skat.dk.

If an invoice issued does not contain the required information about the consumer's current CVR or SE number, no electricity tax refund can be obtained. This is stated in Section 11b(2)(2) of the Electricity Tax Act. In this case, the undertaking may contact the electricity trading company in order to obtain a new invoice containing the required information.

Reference is also made to point 3.7 of the general explanatory notes of the draft act.

Re. No. 2

It follows from Section 11(11) of the Electricity Tax Act that undertakings making use of the options for repayment under paragraphs 6 and 7 for each scheme shall report the amount to be repaid to the Tax Administration if the total amount for the individual scheme exceeds EUR 100,000 in a calendar year. The conversion from Danish kroner to euro must be carried out at the rate applicable on the first working day of October in the year covered by the report, as published in the Official Journal of the European Union. When calculating the amount to be reimbursed in paragraphs (6) and (7), the amount to be reimbursed is added in accordance with the similar provisions in Section 7, paragraphs (6) and (7), and Section 7 b, paragraphs (5) and (6), in the Act on carbon dioxide tax on certain energy products, Section 8, paragraphs (4) and (5) and Section 8 a, paragraphs (1)-(4), in the Act on the taxation of natural gas and town gas etc., Section 9, paragraphs (4) and (5), and Section 9 a, paragraphs (1)–(4), in the Act on energy tax on mineral oil products, etc., and Section 7, paragraphs (3) and (4), and Section 7 b, paragraphs (1)–(4), in the Act concerning taxes on coal, lignite, and coke, etc. The calculation of the amount to be repaid according to items 1-3 must be made for each individual legal entity.

According to Section 11(12) of the Electricity Tax Act, the Danish Minister for Taxation shall establish rules on reporting and publication of information reported according to paragraph (11), including information on the undertaking's name, type of undertaking, CVR number, size and date of allocation. The Danish Minister of Taxation shall also lay down detailed rules to the effect that companies may not obtain a refund in accordance with paragraphs (6) and (7) when they do not meet the conditions in force at any time for receiving State aid.

It is proposed that in the *first sentence of Section 11(11)* and the *second sentence of paragraph (12)* of the Electricity Tax Act ‘and Section 11g(1) and (3)’,be inserted after ‘paragraphs (6) and (7)’, and *in the third sentence of Section 11* ‘and Section 11g(1) and (3)’ be inserted after ‘in paragraphs (6) and (7)’, .

Section 1(5) of the draft Act proposes that the content of Section 21(1) and (2) of Act No. 1353 of 21 December 2012 be inserted into a new Section 11 g of the Electricity Tax Act, and as a consequence, Section 11 of the draft Act proposes that Section 21 of Act No. 1353 of 21 December 2012 be repealed.

Section 21(3) and (4) of Act No. 1353 of 21 December 2012, which Section 11 of the draft Act proposes to repeal as a consequence of the fact that the content of Section 21(1) and (2) is proposed to be inserted in a new Section 11g of the Electricity Tax Act, has the same content as Section 11(11) and (12) of the Electricity Tax Act.

The first and third sentences of Section 11(1) and (12) of the Electricity Tax Act will thus be extended to cover the refund possibilities provided for in Section 11g(1) and (3) of the proposed Electricity Tax Act.

The proposal will result in Section 21(3) and (4) of Act No. 1353 of 21 December 2012 being continued in Section 11(11) and (12) of the Electricity Tax Act. The proposal is not intended to change the current legal situation.

Reference is also made to point 3.1 of the general explanatory notes of the draft act.

Re. No. 3

Section 11(1) of the Electricity Tax Act states that, as a general rule, undertakings registered for VAT may be refunded tax on electricity consumed in the business. The tax pursuant to Section 11(1) shall be refunded to the same extent as the undertaking is entitled to deduct input value added tax on electricity or heating, see Section 11(5), first sentence.

Section 11b(2), first sentence, of the Electricity Tax Act states that the tax is refunded for traction current used by electric trains for passenger transport.

It follows from the third sentence of Section 11 b(2) of the Electricity Tax Act that the reimbursement is conditional upon 1) it being stated in the sales contract that the consumer is an undertaking which consumes traction current used by electric trains for the transport of passengers, indicating the consumer's CVR or SE number, and 2) that invoices relating to the agreed supplies of electricity contain information on the consumer's current CV or SE number.

It is proposed that in *Section 11 b paragraph (2) (1)* and *paragraph (2)(1)* of the Electricity Tax Act, the following be inserted after 'passenger transport': 'goods transport or a combination thereof'.

In practice, electric trains can consist of both passenger transport and goods transport. The proposed provision will ensure that, in addition to covering electric trains consisting exclusively of wagons for the transport of passengers or consisting exclusively of wagons for the transport of goods, the provision will also cover electric trains consisting both of wagons for the transport of passengers and wagons for the transport of goods.

The provision will also include the consumption of traction current in a locomotive travelling without wagons for passenger transport and wagons for goods transport if the traction current is consumed in order to pick up passenger or goods wagons in Denmark.

The proposed provision will mean that businesses that are not registered for VAT will be able to obtain a refund of tax on electricity used as traction current for electric trains for goods transport, to the same extent as it is possible for VAT-registered businesses under Section 11(1). The proposed solution would also mean that the reimbursement would be subject to the condition that the sales contract stipulates that the consumer is an undertaking which consumes traction current used by electric trains for passenger transport, goods transport or a combination of both. The reimbursement will also be subject to the consumer’s CVR or SE number being specified in the sales contract and invoices relating to the supply of electricity. If a foreign undertaking does not already have a CVR or SE number, the undertaking must first register as an undertaking using a form available on skat.dk.

Reference is also made to point 3.7 of the general explanatory notes of the draft Act.

Re. No. 4

Under Section 11(1) of the Electricity Tax Act, undertakings registered under the Value Added Tax Act may, as a general rule, obtain a refund of the tax under that Act on the taxable electricity consumed by the undertaking. The tax pursuant to Section 11(1) shall be refunded to the same extent as the undertaking is entitled to deduct input value added tax on electricity or heating, see Section 11(5), first sentence. According to Section 11(5), second sentence, in order to document the repayment amount, the undertaking must be able to present invoices or separate statements showing the amount of the tax, cf. Section 11a(9).

The refund of tax pursuant to Section 11 of the Electricity Tax Act shall be reduced by DKK 0.004 per kWh, cf. Section 11c(1). Therefore, VAT-registered undertakings may, under Section 11(1), get a tax refund on electricity used as traction current for electric trains used for goods transport so that they actually only pay DKK 0.004 per kWh of electricity tax.

Section 11b(2), first sentence, of the Electricity Tax Act states that undertakings can get a refund on the tax on electricity used as traction current for electric trains used for passenger transport. The refund of the tax under Section 11b(2), first sentence, shall be reduced by DKK 0.004 per kWh, cf. Section 11c(1), cf. Section 11b(2), second sentence.

The reimbursement provided for in Section 11b (2)(1) is subject to the condition that it is stated in the sales contract that the consumer is an undertaking which consumes traction current used by electric trains for the transport of passengers, indicating the consumer’s CVR or SE number, and that invoices relating to the agreed supplies of electricity contain information on the consumer’s current CVR or SE number, cf. Section 11 b (2)(3).

It is proposed to insert new paragraphs as *Section 11 b (11) and (12)* of the Electricity Tax Act.

It is proposed in *paragraph (11)* that undertakings that are not registered for VAT shall have authorisation to be reimbursed in accordance with paragraph 2 and may apply to the Customs and Tax Administration for this.

The proposal will mean that undertakings that are not registered for VAT will need to obtain authorisation in order to be reimbursed for tax on electricity used as traction current for electric trains for passenger transport, goods transport or a combination thereof.

The proposal should be seen in the context of Section 1(3) of this draft Act, where it is proposed to insert in Section 11b(2) of the Electricity Tax Act that, in addition to being able to obtain reimbursement of electricity tax for electricity used as traction current for electric trains for passenger transport, undertakings must also be able to obtain reimbursement of tax for electricity used as traction current for electric trains for goods transport or for a combination thereof.

The proposal would mean that businesses that are not registered for VAT would have to apply to the Tax Administration for the authorisation. If a foreign company does not already have a CVR or SE number, it must first register as a company. This is done using a form which is available on virk.dk. When the undertaking has a CVR number or an SE number, the undertaking must complete an authorisation form in order to be able to obtain reimbursement of electricity tax used as traction current for electric trains for the transport of goods. Once the Tax Administration has approved the authorisation, the undertaking will need to apply for the reimbursement amount using another form.

For VAT-registered undertakings, this is a refund obtained by applying for the electricity tax on the periodic VAT return. For undertakings that are not registered for VAT and that receive authorisation for reimbursement of the electricity tax, this will take the form of a reimbursement via a reimbursement form, which is submitted to the Tax Administration.

The form is expected to be available on skat.dk under forms for energy taxes.

It is proposed in *paragraph (12) that*, as proof of the amount of the refund referred to in paragraph (2), the undertaking must be able to submit invoices or separate statements showing the amount of the tax, cf. Section 11a (9).

The proposal would lead to a company having to be able to provide invoices or separate statements as evidence on the basis of which the amount of the reimbursement could be calculated. The same documentation requirements will thus apply as for the reimbursement of electricity tax under Section 11(1) of the Electricity Tax Act.

Reference is also made to point 3.7 of the general explanatory notes of the draft Act.

Re. No. 5

According to Section 11(1) of the Electricity Tax Act, undertakings registered under the Value Added Tax Act, except for the cases mentioned in paragraph (2), may be refunded the tax under the Electricity Tax Act on the taxable electricity consumed by the undertaking, and pursuant to Section 11a(1), the refund amount pursuant to Section 11(1) is calculated for the period used by the undertaking when declaring the tax liability pursuant to the Value Added Tax Act.

The refund of tax pursuant to Section 11 shall be reduced by DKK 0.004 per kWh, cf. Section 11c(1) of the Electricity Tax Act.

Against this background, the rules for the refund of electricity tax on electricity consumed for charging batteries for registered electric cars were clarified. The special scheme was introduced by Section 21 of Act No. 1353 of 21 December 2012 and has been extended on several occasions and until 31 December 2030 at the latest by Section 6 of Act No. 203 of 13 February 2021. Please refer to the general explanatory notes on the Draft Act.

It is proposed that a new *Section 11 g (1)* be inserted into the Electricity Tax Act, according to which the tax is to be refunded on the taxable electricity consumed by the undertaking for the purpose of charging batteries for registered electric cars in the period from 1 January 2026 to

31 December 2030 inclusive. The refund includes electricity used in charging stations operated at the undertaking's own risk and expense, and electricity used to charge batteries at battery exchange stations. The refund shall also be granted in accordance with Sections 11, 11a and 11c.

According to the proposal, all undertakings will be able to obtain a refund of the electricity tax on electricity consumed for the charging of registered electric car batteries at the undertaking’s charging points when the charging point is operated at the undertaking’s expense and risk and the undertaking is involved in its operation. Furthermore, the electricity tax on electricity consumed for the charging of batteries at battery exchange stations is refunded. The electric car company is therefore liable to pay process tax only on electricity used to charge batteries in registered electric vehicles.

It is a requirement that there is a measurement of the electricity used for charging batteries for electric cars. The measurement requirement applies regardless of whether the charging station is located in a public space, in households or elsewhere. The meter must be located in the charging point.

In certain situations, the electric car company can use the charging point to control electricity consumption, including ensuring intelligent battery charging. This applies regardless of whether the company's charging points are located in public spaces, at households or elsewhere.

The requirement in the Electricity Tax Act that the electricity must have been consumed by the undertaking is considered to have been met in this particular case. The customer of an electric car company is therefore not bound to use specific electricity suppliers or specific electric car subscriptions.

The proposed provision in Section 11 g (1) of the Electricity Tax Act will thus have the same content as Section 21(1) of Act No. 1353 of 21 December 2012 and with effect from 1 January 2026 until and including 31 December 2030.

The proposed amendment is purely of a legislative nature and is intended to ensure that the special scheme for the refund of electricity tax is provided for in the Electricity Tax Act. Practice relating to the special scheme is still relevant for the understanding of the proposed Section 11 g.

It is proposed to insert a new *Section 11 g (2)* into the Electricity Tax Act, which states that the refund is granted notwithstanding the condition in Section 11 (5). As documentation for the reimbursement amount, the business shall on request present accounts of measurements of the electricity used in charging points and at battery exchange stations.

The refund shall be granted in this particular case notwithstanding the provision in Section 11(5) of the Electricity Tax Act on the right to deduct to the same extent as the undertaking has the right to deduct VAT on electricity and heat. Thus, in this special case, the electric car company need not fulfil the condition that the right to deduct applies to the same extent as the undertaking has the right to deduct VAT on electricity and heat. As documentation for the reimbursement amount, the business shall be able to present accounts of measurements of the electricity used in charging points, including fast chargers, and at battery exchange stations.

The proposed provision in Section 11g(2) of the Electricity Tax Act will thus have the same content as Section 21(2) of Act No. 1353 of 21 December 2012, as amended, and with effect from 1 January 2026 until 31 December 2030 inclusive.

The proposed amendment is purely of a legislative nature and is intended to ensure that the special scheme for the refund of electricity tax is provided for in the Electricity Tax Act. Practice relating to the special scheme is still relevant for the understanding of the proposed Section 11 g.

In Section 16(4) of the draft Act, it is proposed that Section 21 of Act No. 1353 of 21 December 2012, as amended, which is proposed to be repealed pursuant to Section 11 of the draft Act, shall not apply to the refund of tax on taxable electricity until 31 December 2025. For such refunds, the previously applicable rules shall apply.

It is subsequently proposed to insert Section *11g(3)* in the Electricity Tax Act so that for charging points supplied with electricity from the public electricity supply network and from an electricity generation plant under Section 2(1)(c), the refund under paragraph 1 is determined on an hourly basis on the basis of information on taxable electricity consumption from the customer number supplying the charging point with electricity. The electricity consumption eligible for reimbursement is calculated as the electricity consumption in the charging point, but no more than the amount of electricity (kWh) consumed from the public electricity supply network within the same hour.

According to Section 2(1)(c),the exception from the tax is electricity generated by electricity-generating systems using renewable energy sources in the form of wind power, hydropower, biogas, biomass, solar energy, wave and tidal energy or geothermal heat, and which is directly used by the electricity producer or by a tenant in a rental property, when the system was installed in connection with the rental property and the rented property is rented out by the electricity producer.

With the proposed paragraph (3), undertakings that provide service activities involving the charging of batteries for electric cars, including hybrid cars, will be able to obtain a refund of the tax on the electricity consumed in the charging point, but not in excess of what has been drawn from the public electricity supply network, which is subject to tax.

This will be done by the undertaking being able to compare, on an hourly basis, data on the amount of electricity consumed by the charging point with the amount of electricity drawn from the public electricity supply network. The deduction from the public electricity grid in the given hour must thus be caused by consumption from the charging point, and the repayment cannot exceed the amount drawn from the public electricity grid.

For example, if 10 kWh has been consumed in the charging point in a given hour and 5 kWh has been drawn from the public electricity supply network in the same hour, a refund may be provided for 5 kWh. If, instead, 10 kWh have been consumed in a given hour at the charging point and 15 kWh have been deducted from the public electricity grid for the same hour, a refund of 10 kWh may be made.

The key point is that, on an hourly basis, no refund is provided on the basis of a larger amount of electricity than that on which tax is charged.

Undertakings that have service activities involving the charging of batteries for electric cars already have access to information on the amount of electricity consumed by the charging point, as it is a requirement that a measurement of the electricity used for charging batteries for electric cars takes place.

In addition, the undertaking will need to have access to information on the amount of electricity that the customer draws from the public electricity supply network. The undertaking will already have it at present if the undertaking simultaneously supplies electricity to the customer. Alternatively, undertakings that have service activities involving charging batteries for electric cars will need to have a third-party access to ElOverblik with power of attorney from the customer for the consumption from the public grid. The possibility of such access already exists today, for example through the use of apps where consumers can track their electricity consumption via, for example, mobile phones.

The proposed paragraph 3 will therefore mean that undertakings which have service activities that involve the charging of batteries for electric cars, including hybrid cars, will also be able to get a refund of the tax on electricity consumed for the charging of batteries for electric cars, excluding DKK 0.004 per kWh, when their customers also have self-generated electricity from an electricity production plant covered by Section 2(1)(c) of the Electricity Tax Act.

It is therefore proposed to insert Section *11g(4)* , in the Electricity Tax Act, stating that as documentation for the refund amount pursuant to paragraph (3), the undertaking must, upon request, submit statements of measurements of the electricity consumed in charging points, stating the address to which the charging point is connected, as well as statements of measurements of taxable electricity from the customer number supplying the charging point with electricity and stating the customer number. The information referred to in the first sentence shall be kept for 5 years after the end of the financial year.

According to the proposed provision, the Tax Administration's control will follow the general principles and rules of the Tax Administration.

During an inspection visit, the Tax Administration will be able to request documentation with a view to reviewing it. In cases where the Tax Administration does not carry out on-site controls, the Tax Administration will be able to request that the material or information be submitted for the purpose of the control review. A request will need to include a deadline giving due time to the party subject to the control to obtain and submit the material. The deadline will thus depend on the content of the request and the scope of the material or information requested by the Tax Administration.

The Tax Administration will, as far as possible, have to give concrete expression to its request for material and it will be a prerequisite that there is a specific presumption within the Tax Administration that the material requested will have an impact on the control.

An undertaking will therefore, at the request of the Tax Administration, be required to submit all relevant and specified material in the form of statements of measurements of the charging point's electricity consumption and the address to which the charging point is connected. While providing the specific customer number, statements of measurements of the taxable electricity consumption from the customer number supplying the charging point with electricity will also have to be provided.

Missing or inadequate documentation will result in the undertaking not being able to receive a refund of the electricity tax under the proposed Section 11g(3).

The proposal that this information should be retained for five years after the end of the financial year corresponds to the provisions of Section 12 of the Bookkeeping Act. It follows that undertakings must securely store accounting material for five years from the end of the financial year to which the records relate.

The proposed provision would allow the Tax Administration to be able to carry out effective controls.

Reference is also made to point 3.1 of the general explanatory notes of the draft act.

Re Section 2

Re. No. 1

Section 2, paragraphs (1) and (2), of the CO_2 Tax Act sets out the tax rates for taxable energy products. The tax rates are determined on the basis of the energy products’ emissions by incineration and are balanced around a tax rate per tonne of CO_2 for the goods at daytime temperature.

It follows from Section 2(3), first sentence, that a mixture of the products specified in paragraph (1), or of these products and other products, is subject to tax on the entire mixture at the rate for the product that has the highest tax rate under this Act if the mixture is suitable for heat production or as motor fuel. The second sentence of Section 2(3) of the CO_2 Tax Act states that no tax is payable on the proportion of biofuels used as motor fuel.

It follows from Section 7, paragraph 3, of the CO_2 Tax Act that, with the exception of goods referred to in Section 2(1), point 16, biofuels used as motor fuel are exempt from tax. Biofuels are liquid or gaseous fuels produced from biomass.

Biofuels used for purposes other than as motor fuel, on the other hand, are not exempt from tax.

It is proposed to rewrite Section 7(3) of the CO_2 Tax Act, according to which biofuels that are liquid or gaseous fuels produced from biomass are exempt from tax, with the exception of products referred to in Section 2(1), point 16.

The proposed amendment will result in biofuels being exempted from the CO_2 tax, without the use of the biofuel affecting the tax exemption. Biofuels used as motor fuel in pure form will thus continue to be exempt from tax, but the exemption will also apply to all other uses of, for example, pure biofuels used for space heating or processing.

The proposal will mean that pure biofuels will be exempt from CO_2 tax, except for goods mentioned in Section 2(1)(16), regardless of whether they will be used as, for example, motor fuel or for space heating or process purposes. This means that biogas subject to the methane tax will still not be exempt from tax. Mixtures containing biofuels will continue to be subject to tax on the whole mixture at the rate of the product with the highest tax rate, unless they are motor fuels, cf. Section 2(3).

Reference is also made to point 3.2 of the general explanatory notes of the draft Act.

Re. Section 3

Re. No. 1

According to Section 2(1)(7)(a) of the Vehicle Registration Tax Act, vehicles referred to in Section 5a(1) of the Act and used by nursing homes, sheltered housing and similar institutions, possibly with a reduced number of seats, and used to transport residents or elderly people living at home who have been referred for activities at the institution in order to maintain their physical or mental abilities, are exempt from registration tax. In addition to transport as referred to in the first sentence, the vehicles may be used for other purposes in the interest of the institution. The vehicles may have several institutions as users.

Tax exemption can be obtained for buses used for the transport of the residents of the institutions, regardless of whether the residents can be regarded as elderly. However, in the case of transport of persons living at home, the tax exemption is subject to the requirement that the persons concerned are elderly.

It is proposed that in *the first sentence of Section 2(1)(7)(a)* of the Registration Tax Act ‘elderly persons living at home’ be replaced by ‘others’.

The proposed amendment means that it is not a condition for the tax exemption for institutional buses under Section 2(1)(7)(a) of the Registration Tax Act that persons living at home who are transported to activities at the institution can be considered elderly.

Under the current provision, tax exemption can be obtained for buses used to transport residents of institutions, regardless of whether the residents can be considered elderly, whereas for those living at home, it is a requirement that they are elderly.

The amendment to the provision is proposed because the differential treatment of elderly and non-elderly persons living at home appears inappropriate and unjustified.

The difference in treatment effectively means that, from a financial point of view, an institution will find it more difficult to allow a group of persons referred there to participate in the activities of the institution if those activities require transport by bus, because the bus will not be able to be registered as tax-exempt.

In addition, this may naturally give rise to doubts as to when a resident is considered to be ‘elderly’, as this term is not defined in detail.

Therefore, it is proposed to amend the rules so that institutions, as mentioned in the provision, can purchase an institutional bus tax-free for the purpose of transporting persons living at home who are referred for activities at the said institutions, regardless of how old the residents are. Tax-exempt institutional buses can thus be used to transport all persons living at home, as long as they have been referred for activities at the institution.

With the proposed amendment, whereby ‘elderly people living at home’ is changed to ‘others’, it will no longer be a requirement that the citizens in question, who have been referred for activities, must be classified as living at home or elderly in order for the buses to be registered tax-exempt.

It will continue to be a condition for tax exemption that the persons being transported have been referred for activities at the institution in order to maintain their physical or mental abilities.

The proposed amendment will mean that tax-exempt institutional buses will not only be able to be used to transport residents of the institution and elderly persons living at home, but all citizens who have been referred for activities at the institution.

Reference is also made to point 3.3 of the general explanatory notes of the draft Act.

Re. Section 4

Re. No. 1

It follows from Section 7(1) of the Fuel Consumption Tax Act that persons with permanent disabilities who, under the Social Services Act or the Children's Act, are eligible for assistance with purchasing a car, are exempt from the tax if the car is petrol-powered. If the car is diesel-powered, tax is payable at the rates specified in Section 3(1)(B) or Section 3(c)(1)(A) for countervailing charges.

Under the provision in Section 7(1), it is a condition for the tax exemption that the vehicle in question is a petrol-powered car. If the vehicle is diesel-powered, a countervailing charge is payable.

It is proposed to amend *Section 7(1), first sentence*, of the Fuel Consumption Tax Act so that ‘if the car is petrol-powered’ is deleted.

The proposed amendment will mean that tax exemption will also continue to be able to be obtained in future under the Fuel Consumption Tax Act when the car for which assistance has been obtained for purchase under Section 114 of the Social Services Act or under the Children's Act is a zero-emission vehicle.

The tax exemption concerns both green ownership tax under Section 3 of the Fuel Consumption Tax Act and CO_2 ownership tax under Section 3c of the Act.

The amendment is proposed in order to avoid creating an incentive to purchase a fossil fuel-powered car rather than an electric car in the situations mentioned.

It should be noted that if the car is diesel-powered, a countervailing charge will still be payable in accordance with the rates set out in Section 3(1), under B, or Section 3c(1), under A of the Fuel Consumption Tax Act.

Reference is also made to point 3.4 of the general explanatory notes of the draft Act.

Re. No. 2

It follows from Section 7(1) of the Fuel Consumption Tax Act that persons with permanent disabilities who, under the Social Services Act or the Children's Act, are eligible for assistance with purchasing a car, are exempt from the tax if the car is petrol-powered. If the car is diesel-powered, tax is payable at the rates specified in Section 3(1)(B) or Section 3(c)(1)(A) for countervailing charges.

According to the second sentence of the provision, a countervailing charge is thus payable for diesel cars at the rates specified in Section 3(1)(B) or Section 3c(1)(A) of the Act.

As a consequence of Section 4(1) of the draft Act, it is proposed that in *Section 7(1), second sentence*, of the Fuel Consumption Tax Act the word ‘however’ be inserted after ‘paid’.

The proposed amendment clarifies that the tax exemption under the first sentence of the provision applies to all cars, provided that tax continues to be paid on diesel-powered cars at the fixed rates specified in Section 3(1)(B) or Section 3c(1)(A) of the Fuel Consumption Tax Act for countervailing charges.

Reference is also made to point 3.4 of the general explanatory notes of the draft Act.

Re. Section 5

Re. No. 1

It follows from Section 17 (2) of the Act on Registration of Vehicles that the Minister for Taxation may lay down rules on terminal access to information in the Vehicle Register concerning the identity of a vehicle's owner or user for public authorities and for a number of types of undertaking. Pursuant to Section 17(2)(1), rules may be laid down on terminal access for insurance companies that insure vehicles.

The Minister for Taxation may lay down that the various types of undertaking, etc. that are covered by Section 17, paragraph 2, Nos 1-10 and thus have terminal access have access to information in the register regarding the identity of a vehicle owner or user.

Organisations that assess damage to motor vehicles on behalf of insurance companies do not have terminal access to the Vehicle Register under the current rules.

It is proposed in *Section 17(2)(1)* of the Act on Registration of Vehicles that after 'vehicles' the words 'and organisations that assess motor vehicle damage on behalf of insurance companies' be inserted.

Under the proposed amendment, organisations that assess damage to motor vehicles on behalf of insurance companies will be granted terminal access to information in the Vehicle Register. An example of such an organisation is Taksatorringen.

The proposal suggests creating a provision in Section 17(2) enabling the Minister for Taxation to lay down rules on terminal access for organisations that, on behalf of insurance companies, assess motor vehicle damage, to information in the Vehicle Register regarding the identity of a vehicle's owner or user.

On the basis of these rules, the Tax Administration will also be able to enter into agreements on terminal access to the Vehicle Register (connection agreements) with assessor organisations concerning information regarding ownership and user relationships.

The decisive factor for whether an assessor organisation can obtain terminal access under the provision is that the organisation, using its own assessors, carries out the task of assessing damage to motor vehicles for insurance companies and that the organisation does not disclose the information obtained from the Vehicle Register to anyone outside the organisation who does not have terminal access to the information in question.

The amendment is proposed because several insurance companies are making use of a joint assessor organisation to assess and value damage to motor vehicles insured by the company. The assessor organisation will have insurance companies as members and will employ its own assessors, and insurance companies will thus, through their membership of the organisation, have the opportunity to share the assessors employed by the organisation.

For smaller insurance companies, it can be economically advantageous to utilise external assistance for the assessing and valuation of damage to vehicles, and for some it may even be necessary for the company to be able to compete with larger insurance companies on the market. Assessor organisations can thereby enable smaller insurance companies to offer motor vehicle insurance in a larger part of the country, thereby contributing to increased competition and supply in this area.

The legal basis covers handing out of information on physical as well as legal persons. It should be noted that the information in the Vehicle Register is covered by the special duty of confidentiality laid down in Section 17 of the Tax Administration Act.

Disclosure of information about private individuals will take place within the framework of the Data Protection Act and the General Data Protection Regulation.

As for the other companies, etc. covered by Section 17, paragraph 2, the Minister for Taxation may determine what specific information assessor organisations will have access to.

Reference is also made to point 3.5 of the general explanatory notes of the draft Act.

Re. No. 2

It follows from Section 17 (2) of the Vehicle Registration Act that the Minister for Taxation may lay down rules on terminal access to information in the Vehicle Register concerning the identity of a vehicle’s owner or user for public authorities and for a number of types of undertaking.

Pursuant to Section 17(2)(10), rules may be laid down on terminal access for other undertakings which have a permanent and significant need for such information in order to perform their duties.

It is proposed in *Section 17(2)(10)* of the Act on Registration of Vehicles that the words ‘etc.’ shall be inserted after ‘undertakings’.

The proposal creates a legal basis for the Minister for Taxation, pursuant to Section 17(2)(10) of the Act on Registration of Vehicles, to lay down rules on terminal access to information in the Vehicle Register for legal persons other than undertakings who have a permanent and significant need for such information in order to perform their duties.

The provision will then cover all types of legal persons, as the decisive factor will be that the legal person has a permanent and significant need for the information in order to perform their duties. The legal persons may be, for example, associations or organisations.

The proposal does not change the fact that terminal access for legal persons will concern information in the Vehicle Register about the identity of a vehicle owner or user.

Disclosure of information about private individuals will take place within the framework of the Data Protection Act and the General Data Protection Regulation.

Reference is also made to point 3.5 of the general explanatory notes of the draft Act.

Re. Section 6

Re. No. 1

It follows from the first sentence of Section 1(2) of the Packaging Tax Act that packaging covered by the mandatory deposit and return system, cf. Order No. 540 of 22 May 2017 on the deposit and collection, etc., of packaging for certain beverages, is exempt from the tax. It follows from Section 1(2), third sentence, of the Packaging Tax Act that the exemption does not apply to packaging that has been granted exemption from being covered by the deposit and return system.

Order No 540 of 22 May 2017 on deposits on and collection, etc. of packaging for certain beverages regulates the deposit and return system. The deposit and return system covers non-reusable packaging and refillable packaging for, inter alia, beer, mineral water and mixtures of non-alcoholic beverages with spirits, cf. Section 1(1) Nos 1-3 of Order No. 540 of 22 May 2017 on deposits on and collection, etc. of packaging for certain beverages.

However, Order No. 540 of 22 May 2017 on deposits on and collection, etc. of packaging for certain beverages was repealed on 1 July 2019, cf. Section 107(2) of Order No. 357 of 29 March 2019 on deposits on and collection, etc. of packaging for certain beverages. The current Order is No. 606 of 23 May 2025 on deposits on and collection, etc. of packaging for certain beverages, which entered into force on 1 July 2025, cf. Section 117(1) of the Order.

It is proposed that in *Section 1(2), first sentence,* of the Packaging Tax Act, ‘Order No. 540 of 22 May 2017 on deposits on and collection, etc. of packaging for certain beverages’ shall be replaced by ‘rules on deposits on and collection, etc. of packaging for certain beverages issued pursuant to Section 9(1–3) of the Environmental Protection Act’.

This will result in the reference to Executive Order No. 540 of 22 May 2017 on deposits on and collection, etc. of packaging for certain beverages being changed to a reference to the enabling provisions in Section 9(1)-(3) of the Environmental Protection Act, pursuant to which the Order on deposits on and collection, etc. of packaging for certain beverages was issued.

The proposal will ensure that Section 1(2), first sentence, of the Packaging Tax Act refers to the currently applicable Order on deposits on and collection, etc., of packaging for certain beverages resulting from environmental legislation.

The Tax Administration has administered the law in accordance with the applicable executive order at any given time, and therefore no changes to the current legal situation are intended.

Reference is also made to point 3.8 of the general explanatory notes of the draft Act.

Re. No. 2

Section 2 of the Packaging Tax Act states that containers intended to be filled with goods covered by Section 1(1) or filled with goods covered by Section 1 (1) shall be subject to the tax in Section 2 (2), (4) or (6) respectively. The tax rate depends on the material, the product group according to Section 1 and the volume.

For a more detailed description of existing law, see point 3.6.1 of the general comments on the draft Act.

It is proposed that in *Section 2(2), (4)* and *6* of the Packaging Tax Act, the words ‘, cf. however paragraph (7),’ shall be inserted after ‘amounts for containers’.

The proposed amendment must be seen in conjunction with Section 6, No. 3, of this draft Act, where it is proposed to insert a new paragraph (7), according to which the tax shall amount to DKK 0 per container during the period from 1 January 2026 to 31 December 2027 inclusive.

Reference is also made to point 3.6 of the general explanatory notes of the draft Act.

Re. No. 3

Section 2 of the Packaging Tax Act states that containers intended to be filled with goods covered by Section 1(1) or filled with goods covered by Section 1 (1) shall be subject to the tax in Section 2 (2), (4) or (6) respectively. The tax rate depends on the material, the product group according to Section 1 and the volume.

For a more detailed description of existing law, see point 3.6.1 of the general comments on the draft Act.

It is proposed to insert a new paragraph as *Section 2(7) of the Packaging Tax Act.*

It is proposed in *paragraph 7, first sentence,* that from 1 January 2026 to 31 December 2027 inclusive, the tax pursuant to Section 2(2), (4) and (6) shall amount to DKK 0 per item.

The proposal will result in the volume-based packaging tax specified in Section 2 of the Packaging Tax Act being reduced to DKK 0 per container from 1 January 2026 to 31 December 2027 inclusive. Currently, the volume-based tax varies according to the material, product group and capacity, and ranges from DKK 0.06 to DKK 1.78 per container.

It is proposed in *the second sentence of paragraph 7* that, for this period, the undertakings required to declare the tax on the goods referred to in Section 2 shall not declare this tax, and Section 9 shall not apply in respect of the goods to which this tax relates.

As the tax is proposed to be reduced to DKK 0 in 2026 and 2027, there will be no tax to declare to the Tax Administration, and it will therefore not be necessary for undertakings to submit a so-called nil return for this period. It is therefore proposed that it be expressly stated that no returns are to be submitted for the settlement periods for the two years. The settlement period is the calendar month, cf. Section 2(1), first sentence, of the Tax Collection Act.

The proposed effect will be that the volume-based packaging tax need not be declared for the period from 1 January 2026 up to and including 31 December 2027 as stated in, inter alia, Section 7a(3) and (4) and Section 10 of the Packaging Tax Act and Section 2(1), third sentence, of the Tax Collection Act.

The proposal would also mean that Section 9 of the Packaging Tax Act on accounting would not apply to those undertakings for which the tax amounts to DKK 0 per container in the period from 1 January 2026 to 31 December 2027 inclusive. This applies to the settlement periods in 2026 and 2027.

The proposal means that the reduction to DKK 0 will only apply to goods for which the tax liability arises in the period from 1 January 2026 up to and including 31 December 2027. The tax liability arises upon delivery of the goods. Therefore, goods produced during the period but not delivered until after 31 December 2027 are not covered by the proposed reduction.

However, if an undertaking covered by Section 2 regarding the tax proposed to be DKK 0 in 2026 and 2027, for example in December 2027, manufactures taxable goods or receives tax-exempt goods covered by Section 2, and which, for example, are not supplied until 2028, whereupon the tax liability arises, the undertaking shall keep accounts in accordance with Section 9 in respect of those goods. This is because the relevant settlement period in which the tax liability arises is in 2028.

It is proposed in *Section 7(3)* that the undertaking must nevertheless calculate any stock of these goods as at 1 January 2028.

The proposal will mean that undertakings for which the tax amounts to DKK 0 per container in the period from 1 January 2026 to 31 December 2027 inclusive will have to calculate any stock of the goods as at 1 January 2028. The proposal will ensure that the Tax Administration can, inter alia, check whether the tax exemption has been justified.

Reference is also made to point 3.6 of the general explanatory notes of the draft Act.

Re. Section 7

Re. No. 1

It follows from Section 1(2), first sentence of the Nitrogen Oxide Tax Act that, in certain cases, there is an obligation to measure emissions of nitrogen oxide equivalents into the air by incineration. According to Section 1(2), second sentence, the NO_2 equivalents shall be calculated as the registered quantity in accordance with the measurements referred to in Section 1(2), Nos 1 to 4.

It follows from Section 1,(2)(2), of the Nitrogen Oxide Tax Act) that there is a measurement obligation for energy plants with a total nominal thermal input of 100 MW or more, where there is a requirement for AMS measurement of emissions of NO_2 equivalents to the air during incineration in accordance with Order No. 808 of the Ministry of the Environment of 25 September 2003 on the limitation of emissions of certain pollutants into the air from large combustion plants. It also follows from the provision that the measurement of emissions of NO_2 equivalents to the air by incineration may, however, be carried out using another method that provides an equivalent assurance that the measurement of the emitted amount of NO_x, calculated as NO_2 equivalents, will be similar to the AMS measurement.

Point 1 of Section A of Annex 6 to Order No. 808 of 25 September 2003 on the limitation of emissions of certain pollutants into the air from large combustion plants states that concentrations of, inter alia, NO_x from combustion plants with a rated thermal input of 100 MW or more are measured with continuously measuring equipment. It further follows from the same point that, where continuous measurement is not required, random measurements must be required at least every six months. As an alternative, appropriate determination methods may be used, subject to approval by the approval authority, to assess the amount of, inter alia, NO_x contained in the emissions.

However, Order No. 808 of 25 September 2003 on the limitation of emissions of certain pollutants into the air from large combustion plants was repealed on 7 January 2013, cf. Section 19(2) of Order No. 1453 of 20 December 2012 on the limitation of emissions of certain pollutants into the air from large combustion plants. The current Order is No. 1940 of 4 October 2021 on the limitation of emissions of certain pollutants into the air from large combustion plants, which entered into force on 1 November 2021, cf. Section 24(1) of the Order.

It is proposed that in Section *1(2)(2)(1)* of the Nitrogen Oxide Tax Act, 'Ministry of the Environment Order No. 808 of 25 September 2003 on the limitation of emissions of certain pollutants into the air from large combustion plants' be replaced by 'regulations on the limitation of emissions of certain pollutants into the air from large combustion plants issued pursuant to Section 7(1)(1) and (2) and Section 7a(1) of the Environmental Protection Act'.

This will mean that the reference to Order No. 808 of 25 September 2003 on the limitation of emissions of certain pollutants into the air from large combustion plants will be changed to a reference to the enabling provisions in Section 7(1) Nos. 1 and 2, and Section 7a(1) of the Environmental Protection Act, pursuant to which the Order on the limitation of emissions of certain pollutants into the air from large combustion plants was issued.

The proposal will ensure that Section 1(2)(2) of the Nitrogen Oxide Tax Act refers to the current executive order on the limitation of emissions of certain pollutants into the air from large combustion plants pursuant to environmental legislation.

The Tax Administration has administered the law in accordance with the applicable executive order at any given time, and therefore no changes to the current legal situation are intended.

Reference is also made to point 3.8 of the general explanatory notes of the draft Act.

Re. No. 2

It follows from Section 1, paragraph (2)(3) of the Nitrogen Oxide Tax Act that there is a measurement obligation for waste incineration plants where AMS measurement of emissions of NO_2 equivalents to the air during incineration is required under Danish Ministry of the Environment Order No. 162 of 11 March 2003 on waste incineration plants. It also follows from the provision that the measurement of emissions of NO_2 equivalents to the air by incineration may, however, be carried out using another method that provides equivalent assurance that the measurement will be the same as the AMS measurement.

Section 19(1) of Order No. 162 of 11 March 2003 on waste incineration plants stipulates that waste incineration plants must be equipped with measuring equipment that monitors the relevant parameters, operating conditions and mass concentrations specified in Annex 4 to the Order. Annex 4 to the Order states that emission measurements must be carried out in the form of AMS controls of, inter alia, NO_x.

However, Order No. 162 of 11 March 2003 on waste incineration plants was repealed on 2 January 2012, cf. Section 24(2) of Order No. 1356 of 21 December 2011 on waste incineration plants. The current Order is No. 1271 of 21 November 2017 on waste incineration plants, which entered into force on 1 January 2018, cf. Section 47(1) of the Order.

It is proposed that the *first sentence of Section 1(2)(3)* of the Nitrogen Oxide Tax Act replace ‘Ministry of the Environment Order No. 162 of 11 March 2003 on waste incineration plants’ with ‘regulations on waste incineration plants issued pursuant to Section 7(1)(1) to (3) and Section 7a(1) of the Environmental Protection Act’.

This will result in the reference to Order No. 162 of 11 March 2003 on waste incineration plants being changed to a reference to the enabling provisions in Section 7(1)(2)-(3) and Section 7a(1) of the Environmental Protection Act, pursuant to which the Order on waste incineration plants was issued.

The proposal will ensure that Section 1(2)(3) of the Nitrogen Oxide Tax Act refers to the current executive order on waste incineration plants pursuant to environmental legislation.

The Tax Administration has administered the law in accordance with the applicable executive order at any given time, and therefore no changes to the current legal situation are intended.

Reference is also made to point 3.8 of the general explanatory notes of the draft Act.

Re. No. 3

Section 7(2) of the Nitrogen Oxide Tax Act states that, in the taxable quantity pursuant to Section (6) of the Act, 0.14 per cent of the quantity of taxable petrol supplied by the authorised warehousekeeper shall be deducted if, upon delivery, the taxable petrol passes through a vapour recovery system that meets the requirements of Order No. 1454 of 07 December 2015 on the reduction of vapour emissions from the storage and distribution of petrol.

It also follows from Sections 3-6 of Order No. 1454 of 7 December 2015 on the reduction of vapour emissions from the storage and distribution of petrol that storage facilities at terminals, equipment for loading and unloading mobile containers at terminals, mobile containers and filling and storage facilities at service stations must be designed and used in accordance with the technical requirements set out in Annexes 2-5 to the Order.

It is proposed that in Section 7(2) of the Nitrogen Oxide Tax Act ‘Executive Order No. 1454 of 7 December 2015 on the reduction of vapour emissions from the storage and distribution of petrol’ be amended to ‘regulations on the reduction of vapour emissions from the storage and distribution of petrol issued pursuant to Section 7(1)(1) and (2), Section 7a(1) and Section 14(2) of the Environmental Protection Act’.

This will result in the reference to Order No. 1454 of 7 December 2015 on the reduction of vapour emissions from the storage and distribution of petrol being changed to a reference to the enabling provisions in Section 7(1)(1) and (2), Section 7a(1) and Section 14(2) of the Environmental Protection Act, pursuant to which the Order on the reduction of vapour emissions from the storage and distribution of petrol was issued.

The proposal will ensure that Section 7(2) of the Nitrogen Oxide Tax Act refers to the current executive order on the reduction of vapour emissions from the storage and distribution of petrol, which is based on environmental legislation.

The Tax Administration has administered the law in accordance with the applicable executive order at any given time, and therefore no changes to the current legal situation are intended.

Reference is also made to point 3.8 of the general explanatory notes of the draft Act.

Re. Section 8

Re. No. 1

It follows from Section 7a(2)(1), cf. Section 1(1)(5), of the Coal Tax Act that biomass waste which can be supplied to incineration plants without municipal instructions pursuant to Order No. 1224 of the Ministry of the Environment of 4 October 2023 on biomass waste, in loads containing only this type of waste, is exempt from tax.

It follows from Section 7a(3)(1), cf. Section 1(1)(6), of the Coal Tax Act, that biomass waste which can be supplied to incineration plants without municipal instructions pursuant to Order No. 1224 of the Ministry of the Environment of 4 October 2023 on biomass waste, in loads containing only this type of waste, is exempt from tax.

Annex 1 to the Danish Ministry of the Environment's Order on Biomass Waste No. 1224 of 4 October 2023 contains a list of waste covered by the Order, which is thus exempt from tax pursuant to Section 7a(2)(1) and (3)(1) of the Coal Tax Act.

Section 3(1) of Order No. 1224 of 4 October 2023 on biomass waste states that biomass waste covered by Annex 1 to that Order may be incinerated in power or heat-producing plants designed for the combustion of solid fuels or disposed of for incineration in such plants.

Appendix 1 is a list of biomass waste covered by the Executive Order and thus exempt from tax under Section 7a(2)(1) and (3)(1) of the Coal Tax Act. Covered by Annex 1, and thus defined as biomass waste, are, for example, raw wood, including branches, stumps, roots and other wood material (including vines), bark, wood chips and untreated sawmill chips.

However, Order No. 1224 of 4 October 2023 on biomass waste was repealed on 1 January 2025, cf. Section 10(2) of Order No. 1258 of 27 November 2024 on biomass waste, which entered into force on 1 January 2025.

It is proposed that in *Section 7a(2)(1)* and *(3)(1)* of the Coal Tax Act 'Order No. 1224 of 4 October 2023 of the Ministry of the Environment' be replaced by **"**regulations on biomass waste, issued pursuant to Section 44(1) and Section 46a(2) of the Environmental Protection Act".

The proposed amendment will mean that the references in Section 7a(2)(1) and (3)(1) of the Coal Tax Act will be amended so that the provisions will refer to the relevant enabling provisions in Section 44(1) and Section 46a(2) of the Environmental Protection Act, pursuant to which the Order on Biomass Waste has been issued.

The proposal will ensure that Section 7a(2)(1) and Section 7a(3)(1) of the Coal Tax Act refer to the current executive order on biomass waste pursuant to environmental legislation.

The Tax Administration has administered the law in accordance with the applicable executive order at any given time, and therefore no changes to the current legal situation are intended.

Reference is also made to point 3.8 of the general explanatory notes of the draft Act.

Re. No. 2

It follows from Section 7a(3)(3)), first sentence, cf. Section 1(1)(6), of the Coal Tax Act that fibre fractions which arise in the degassing and separation of livestock manure are exempt from tax. It follows from Section 7a(3)(2), second sentence, that in order to be covered, the degassing must take place in a livestock manure-based biogas plant in accordance with the Ministry of the Environment's Order No. 1650 of 13 December 2006 on the use of waste for agricultural purposes.

Section 6(1), first sentence, of Order No. 1650 of 13 December 2006 on the use of waste for agricultural purposes stipulates that waste to be used for agricultural purposes or added to livestock manure-based biogas or processing plants must comply with the limit values in Annex 2 to the Order and must not contain significant amounts of other environmentally harmful substances. It follows from Section 6(1), second sentence, that the waste must be sampled and analysed in accordance with sections 7, 8, 15 or 16 of the Order.

However, Order No. 1650 of 13 December 2006 on the use of waste for agricultural purposes was repealed on 1 August 2017, cf. Section 34(2) of Order No. 843 of 23 June 2017 on the use of waste for agricultural purposes. The current Order is No. 1001 of 27 June 2018 on the use of waste for agricultural purposes, which entered into force on 1 August 2018, cf. Section 32(1) of the Order.

It is proposed that in *Section 7a(3)(3), second sentence*, of the Coal Tax Act, 'Ministry of the Environment Order No. 1650 of 13 December 2006 on the use of waste for agricultural purposes' be replaced by 'regulations on the use of waste for agricultural purposes issued pursuant to Section 7(1), points 6 to 8 and 11, Section 16 and Section 44(1) of the Environmental Protection Act'.

This will mean that the reference to Order No. 1650 of 13 December 2006 on the use of waste for agricultural purposes is changed to a reference to the enabling provisions in Section 7 (1), Nos 6-8 and 11, Section 16 and Section 44 (1) of the Environmental Protection Act, pursuant to which the Order on the use of waste for agricultural purposes was issued.

The proposal will ensure that Section 7a(3)(3), second sentence, of the Coal Tax Act refers to the currently applicable Order on the use of waste for agricultural purposes, which follows from environmental legislation.

The Tax Administration has administered the law in accordance with the applicable executive order at any given time, and therefore no changes to the current legal situation are intended.

Reference is also made to point 3.8 of the general explanatory notes of the draft Act.

Re. Section 9

Re. No. 1

Section 8(1)(6) of the Mineral Oil Tax Act states that, in the taxable quantity pursuant to Section 7(1) and (2) of the Mineral Oil Tax Act, 0.14 per cent of the quantity of taxable petrol supplied by the authorised warehousekeeper shall be deducted if, upon delivery, the taxable petrol passes through a vapour recovery system that meets the requirements of Order No. 1670 of 14 December 2006 on the reduction of vapour emissions from the storage and distribution of petrol.

Section 6 of Order No. 1670 of 14 December 2006 on the reduction of vapour emissions from the storage and distribution of petrol states that storage facilities at terminals, equipment for filling and unloading mobile containers at terminals, mobile containers and filling and storage facilities at service stations must be designed and used in accordance with the technical requirements set out in Annexes 2 to 5 to the Order.

However, Order No. 1670 of 14 December 2006 on the reduction of vapour emissions from the storage and distribution of petrol was repealed on 31 December 2015, cf. Section 11(2) of Order No. 1454 of 7 December 2015 on the reduction of vapour emissions from the storage and distribution of petrol. The current Order is Order No. 1454 of 7 December 2015, which entered into force on 31 December 2015, cf. Section 11(1) of the Order.

It is proposed that in *Section 8(1)(6)* of the Mineral Oil Tax Act ‘Order No. 1670 of 14 December 2006 on the reduction of vapour emissions from the storage and distribution of petrol’ be amended to "regulations on the reduction of vapour emissions from the storage and distribution of petrol issued pursuant to Section 7(1)(1) and (2), Section 7a(1) and Section 14(2) of the Environmental Protection Act’.

This will result in the reference to Order No. 1670 of 14 December 2006 on the reduction of vapour emissions from the storage and distribution of petrol being changed to a reference to the enabling provisions in Section 7(1)(1) and (2), Section 7a(1) and Section 14(2) of the Environmental Protection Act, pursuant to which the Order on the reduction of vapour emissions from the storage and distribution of petrol was issued.

The proposal will ensure that Section 8(1)(6) of the Mineral Oil Tax Act refers to the Order on the reduction of vapour emissions from the storage and distribution of petrol, which is in force at any time and which follows from environmental legislation.

The Tax Administration has administered the law in accordance with the applicable executive order at any given time, and therefore no changes to the current legal situation are intended.

Reference is also made to point 3.8 of the general explanatory notes of the draft Act.

Re. No. 2

A tax on mineral oil products, etc. shall be paid in accordance with the rates set out in Section 1(1) of the Mineral Oil Tax Act.

Under Section 11(1) of the Mineral Oil Tax Act, undertakings registered for VAT may obtain a refund of the mineral oil tax, with the exception of the tax on petrol 1) on goods consumed in the undertaking 2) on the goods used in the production of heat consumed in the undertaking and supplied separately to the undertaking by a district heating plant or other heat producer registered in accordance with the VAT Act and 3) on the goods used for the production of cooling consumed by the undertaking and delivered to the undertaking by a cooling producer registered in accordance with the VAT Act.

Under Section 11(2) of the Mineral Oil Tax Act, the refund is made to the same extent as the undertaking has the right to deduct input VAT on goods and heat, with a number of exceptions.

However, no refund of the tax shall be granted in respect of goods used as motor fuel, of goods referred to in Section 1(1), points 17 and 18, for activities referred to in Section 37(7) and (8) of the VAT Act, or of goods used directly or indirectly for the production of heat or cold, including space heating, comfort cooling or hot water, supplied by the company.

However, the tax on heat and goods used for activities listed in Section 11(3) to (5) of the Mineral Oil Tax Act may be refunded.

Refunds are regulated in more detail in Section 11, paragraphs (6) to (19), of the Mineral Oil Tax Act.

Pursuant to Section 11(16), the undertaking must be able to present invoices or separate statements as documentation for the repayment amount, which can form the basis for calculating the repayment amount, cf. Section 12(4) and Section 14(4), and to ensure that goods for which a refund has been granted under paragraph (2), first sentence, have not been used as motor fuel.

In accordance with the first sentence of Section 11a of the Mineral Oil Tax Act, the refund under Section 11 shall be reduced by DKK 4.5 per GJ for consumption not covered by the CO_2 Tax Act or from which full reimbursement under Section 9a(1), (3) and (6) or Section 9b of the CO_2 Tax Act may be obtained, subject to Section 11d.

It follows from Section 11a, second sentence, that eligible persons may choose that the refund under the first sentence can be calculated as a reduction of the tax payment of DKK 4.5 per GJ divided by the tax rate in Section 8, paragraph 4, sentence 2, multiplied by 1 over 4.5.

It follows from Section 1 of the CO_2 Tax Act that CO_2 tax is payable on goods that are taxable under the Mineral Oil Tax Act, the Coal Tax Act and the Gas Tax Act, subject to a number of exceptions.

Under the CO_2 Tax Act, a tax is payable on goods that are taxable under the Mineral Oil Tax Act, with the exception of biooils, etc. and methanol covered by Section 1, paragraph 1, Nos 19 and 20, of that Act, if the methanol is of non-synthetic origin.

Included in the CO_2 tax are goods that are taxable under the Coal Tax Act and the Gas Tax Act, except for gas covered by the second sentence of Section 1(1) of the Gas Tax Act, which includes gas produced from biomass.

It follows from Section 1(2) of the CO_2 Tax Act that biogas used as motor fuel in stationary piston engine plants with a thermal input exceeding 1,000 kW is subject to tax. This tax is also called the methane tax.

It follows from Section 2(3), first sentence, that a mixture of the products specified in paragraph (1), or of these products and other products, is subject to tax on the entire mixture at the rate for the product that has the highest tax rate under this Act if the mixture is suitable for heat production or as motor fuel. The second sentence of Section 2(3) of the CO_2 Tax Act states that no tax is payable on the proportion of biofuels used as motor fuel.

It follows from Section 7, paragraph 3, of the CO_2 Tax Act that, with the exception of goods referred to in Section 2(16), point 16, biofuels used as motor fuel are exempt from tax. Biofuels are liquid or gaseous fuels produced from biomass.

Section 2 of this draft Act proposes that the tax exemption in Section 7(3) should also apply to biofuels used for heating purposes.

It is proposed to insert in *Section 11a(1), first sentence*, of the Mineral Oil Tax Act, after ‘the Act on carbon dioxide tax on certain energy products’, the words ‘which are exempt from tax under Section 7(3) of the Act on carbon dioxide tax on certain energy products’.

The proposal means that the tax refund under Section 11 of the Mineral Oil Tax Act must be reduced by DKK 4.5 per GJ from 1 January 2025 for consumption that is not subject to tax under the CO_2 Tax Act, which is exempt from tax under the CO_2 Tax Act, Section 7(3), or for which a refund can be obtained under the CO_2 Tax Act, Section 9a(1), (3) and (6), and Section 9b, cf. however Section 11d.

The refund shall therefore only be reduced for undertakings' consumption if the energy product consumed is not subject to tax under the CO_2 Tax Act, is exempt from tax under the CO_2 Tax Act, Section 7(3), or if the CO_2 tax on the consumption of the energy product is fully refunded under the CO_2 Tax Act, Section 9a(1), (3) and (6), or Section 9b.

This means that the refund will also have to be reduced for the use of pure biofuels exempted from the CO_2 tax under Section 7, paragraph 3. This ensures that the EU minimum rates for energy products are respected in the energy tax acts for the energy products that are exempt from the CO_2 tax. Pure biofuels for heating, including processes which, pursuant to Section 2 of the draft Act, may be exempted from CO_2 tax pursuant to Section 7(3), will be covered by the Mineral Oil Tax Act, and the amendment will therefore be made therein.

Reference is also made to point 3.2 of the general explanatory notes of the draft Act.

Re. Section 10

Re. No. 1

It follows from Section 8(1) of the Sulphur Tax Act that goods with a taxable sulphur content supplied by a registered undertaking or an undertaking granted a tax refund, cf. Section 9(6), to diplomatic missions, international institutions, etc. and persons associated with them, referred to in Section 4 of the Customs Act, are exempt from tax.

Section 9(7), first sentence, of the Sulphur Tax Act states that undertakings that are not registered with the Tax Administration may be granted a tax refund for deliveries of goods with a taxable sulphur content.

With Section 3, point (3) of Act No. 1220 of 27 December 1996, a new paragraph was inserted after Section 9(4) of the Sulphur Tax Act:

‘Paragraph (5). The tax shall be refunded on goods with a taxable sulphur content used for the operation of ferries and for the commercial navigation of vessels other than those referred to in Section 8(2), point 2, with the exception of pleasure craft. In special cases, the goods may be delivered without tax from a registered warehousekeeper.

Paragraphs (5)-(8) subsequently became paragraphs (6)-(9).

The reference in Section 8(1) was not amended by the aforementioned amendment to the Act, as the provision continues to refer to Section 9(6) rather than Section 9(7).

It is proposed that in *Section 8(1)* ‘paragraph (6)’ be changed to ‘paragraph (7)’.

The proposed amendment would mean that the reference in Section 8(1) of the Sulphur Tax Act to the provision on authorisation for tax refunds for supplies of goods with a taxable sulphur content would be correct. The absence of a consequential amendment of the reference has not had any impact on the administration of the provision.

Reference is also made to point 3.9 of the general explanatory notes of the draft Act.

Re. No. 2

Section 9(9), second sentence, of the Sulphur Tax Act states that the Minister for Taxation may lay down detailed rules for the calculation and payment of the tax pursuant to paragraphs (1) and (6).

It follows from Section 9(7), second sentence, of Act No. 421 of 14 June 1995 on tax on sulphur that the Minister for Taxation may lay down detailed rules for the calculation and payment of the tax pursuant to paragraphs (1) and (5). Section 9(5) of the same Act stipulates that undertakings that are not registered may be granted authorisation by the Tax Administration for tax refunds for deliveries of goods with a taxable sulphur content to the same extent as mentioned in Section 7(1)(1)-(4).

With Section 8(7) of Act No. 1102 of 20 December 1995, a new paragraph was inserted after Section 9(3) of the Sulphur Tax Act:

‘Paragraph (4). Undertakings may choose to have tax refunded in accordance with paragraph 1 on the basis of the minimum amount of sulphur bound in materials. Undertakings must report the minimum content of each material to the state customs and tax authorities.’

Paragraphs (4)-(8) subsequently became paragraphs (5)-(9).

With Section 8, No 8 of the same Act, the reference in Section 9, paragraph 7, which shall become paragraph 8, was updated to paragraph 6.

With Section 3(3) of Act No. 1220 of 27 December 1996, a new paragraph was inserted after Section 9(4) of the Sulphur Tax Act:

‘Paragraph (5). The tax shall be refunded on goods with a taxable sulphur content used for the operation of ferries and for the commercial navigation of vessels other than those referred to in Section 8(2), point 2, with the exception of pleasure craft. In special cases, the goods may be delivered without tax from a registered warehousekeeper.

Paragraphs (5)-(8) subsequently became paragraphs (6)-(9).

The reference in the second sentence of Section 9(9), was not amended as a result of that legislative amendment, as the provision continues to refer to Section 9(6) rather than Section 9(7).

It is proposed that in *the second sentence of Section 9(9)* of the Sulphur Tax Act, ‘and 6’ be replaced by ‘and 7’.

The proposed amendment would mean that the reference in the second sentence of Section 9(9) of the Sulphur Tax Act to the provision on authorisation for tax refunds for supplies of goods with a taxable sulphur content would be correct. The absence of a consequential amendment of the reference has not had any impact on the administration of the provision.

Reference is also made to point 3.9 of the general explanatory notes of the draft Act.

Re. Section 11

Re. No. 1

Section 21(1) of Act No. 1353 of 21 December 2012 provides for a refund of the tax on the taxable electricity consumed by the undertaking used for charging batteries for registered electric cars. The repayment includes electricity used in charging points, including quick chargers operated at the undertaking's own risk and expense, and electricity used to charge batteries at battery exchange stations. The refund shall also be granted in accordance with the other provisions of Sections 11, 11a and 11 c of the Act on Electricity Taxation.

It follows from Paragraph 21(2) of Act No. 1353 of 21 December 2012 that the refund is granted notwithstanding the condition laid down in Paragraph 11(5) of the Act on Electricity Taxation concerning the right to deduct to the same extent as the undertaking has the right to deduct value added tax on electricity and heat. As documentation for the reimbursement amount, the business shall on request present accounts of measurements of the electricity used in charging points, including fast chargers, and at battery exchange stations. Reimbursement shall be granted with effect from 27 April 2010 and up to and including 31 December 2030.

It follows from Section 21(3), as worded in Section 10 of Act No. 1558 of 13 December 2016 and amended by Section 18 of Act No. 1797 of 28 December 2023, that undertakings that make use of the refund option in paragraph (1) must report the refund amount to the customs and tax administration if the total amount exceeds EUR 100,000 in a calendar year. The conversion from Danish kroner to euro must be carried out at the rate applicable on the first working day of October in the year covered by the report, as published in the Official Journal of the European Union. The calculation of the reimbursement amount according to the first sentence must be made for each individual legal entity.

Section 21 (4), as amended by Section 10 of Act No. 1558 of 13 December 2016 and amended by Section 8 of Act No. 331 of 30 March 2019, states that the Minister for Taxation shall lay down more detailed rules on the reporting and publication of information reported pursuant to paragraph 3 and information on the undertaking's name, type of undertaking, CVR number, size and date of allocation. The Minister for Taxation shall also lay down detailed rules to the effect that undertakings may not obtain reimbursement in accordance with paragraph (1) when they do not meet the conditions in force at any time for receiving State aid.

It is proposed that *Section 21* of Act No. 1353 of 21 December 2012 be repealed.

The proposal should be seen in the context of Section 1 of the draft Act, which proposes to transfer the rules in Section 21 of Act No. 1353 of 21 December 2012 to the Electricity Tax Act, while at the same time extending the scheme. The repeal will therefore not have any substantive significance.

It is proposed in Section 1(5) of the draft Act that the content of Section 21(1) and (2) of Act No. 1353 of 21 December 2012 be inserted into a new Section 11g of the Electricity Tax Act, and it is proposed in Section 1(2) of the draft Act that Section 21(3) and (4) of Act No. 1353 of 21 December 2012 be continued in Section 11(11) and (12) of the Electricity Tax Act.

Finally, it should be noted that Section 21, as amended, will continue to apply to refunds up to and including 31 December 2025, cf. Section 16 (4) of the draft Act, to which reference is made.

Reference is also made to point 3.1 of the general explanatory notes of the draft act.

Re. Section 12

Re. No. 1

Act No 138 of 25 February 2020 made a change to the taxation of surplus heat. Section 3(2) and Section 4(4) of the Act provide for a transitional arrangement for existing supplies of surplus heat in the Coal Tax Act and the Mineral Oil Tax Act.

With Section 3(2) of Act No. 138 of 25 February 2020, points 2-9 were inserted into Section 8(12) of the Coal Tax Act.

With Section 4(4) of Act No. 138 of 25 February 2020, points 2-9 were inserted in Section 11(13) of the Mineral Oil Tax Act.

The new sentences introduced a transitional arrangement allowing undertakings marketing heat from surplus heat installations that are not exempt from the surplus heat tax to apply a flat-rate calculation method for tax refunds. The transitional arrangement allows the reduction of the refund in accordance with Section 8, paragraph 8, of the Coal Tax Act and Section 11, paragraph 9, of the Mineral Oil Tax Act, respectively, under which the reimbursement of energy taxes is reduced through the recovery of heat, e.g. for district heating, to be determined as equivalent to the reduction per GJ of heat that applied on average to the company's supplies of surplus heat from the relevant installation during the period from 1 January 2019 to 31 December 2019. If no deliveries have been made during this period, the average reduction per GJ of heat for another period of time during the period from 1 January 2020 to 31 December 2020 may be used. The scheme may be applied until 31 December 2034.

It follows from Section 5 of Act No. 138 of 25 February 2020 that the Minister for Taxation shall determine the date of entry into force of the Act and that the Minister for Taxation may lay down that parts of the Act shall enter into force on different dates.

The reason for authorising the Minister for Taxation to bring parts of the Act into force at different times is that there was a need to engage in dialogue with the European Commission on the restructuring of the surplus heat tax in accordance with EU State aid rules, cf. Folketing Proceedings 2019-20, Appendix A, L 82 as stipulated, page 431. The dialogue with the European Commission could thus necessitate a change to this restructuring before this sub element could enter into force.

It is proposed that *Sections 3 (2) and 4 (4)* of Act No. 138 of 25 February 2020 be repealed.

The proposed provision will mean that the rules on a transitional arrangement for existing supplies of surplus heat in the Coal Tax Act and the Mineral Oil Tax Act cannot be enforced by the Minister for Taxation.

The proposal aims to ensure that the provisions cannot be put into effect and will ensure consistency with EU law.

Reference is also made to point 3.10 of the general explanatory notes of the draft Act.

Re. Section 13

Re. No. 1

Section 1, point 6, of Act No. 683 of 11 June 2024 states that ‘use, and’ in Section 7(1), point 3, second sentence, of the CO_2 Tax Act is amended to ‘use,’.

The amendment was based on Section 1, point 7, of Act No. 683 of 11 June 2024, where it was proposed to insert new numbers after point 3 in Section 7(1) of the CO_2 Tax Act. The new numbers refer to CO_2 tax exemptions for ETS aviation and maritime transport.

It follows from Section 9(4) of Act No. 683 of 11 June 2024 that Section 1, Nos 2, 3, 6, 7 and 10 shall be put into effect by the Minister for Taxation. It follows from the comments on Section 9(4) of Act No. 683 of 11 June 2024 that the CO_2 tax exemptions for ETS aviation and maritime transport must be approved by the Council in accordance with Article 19 of the Energy Taxation Directive, and that it is therefore proposed that the Minister for Taxation may determine the entry into force of these provisions, which it is assumed will occur once an approval has been granted, cf. Folketing Proceedings 2023-24, Appendix A, L 183, as stipulated, page 88. Section 1, No 6 has not yet been brought into force.

A corresponding amendment was proposed by Section 10, No. 5, of Act No. 1489 of 10 December 2024 in Section 7, paragraph 1, No. 3, of the CO_2 Tax Act, as was proposed in Section 1, No. 6, of Act No. 683 of 11 June 2024.

It follows from Section 10, No. 5, that under Section 22(3) of Act No. 1489 of 10 December 2024, the provision shall be put into force by the Minister for Taxation. Section 10(5) of Act No. 1489 of 10 December 2024 entered into force on 2 May 2025 with effect from 1 January 2025.

The amendment proposed in Section 1(6) of Act No. 683 of 11 June 2024 has therefore already entered into force by virtue of Section 10(5) of Act No. 1489 of 10 December 2024.

It is proposed that *Section 1(6)* of Act No. 683 of 11 June 2024 be repealed.

For reasons of order, the proposal will ensure clarity in the legislation, as the amendment is considered redundant.

The proposed provision will mean that the amendment cannot be implemented by the Minister for Taxation. There are no intended changes to the current legal situation with the proposed amendment.

Reference is also made to point 3.9 of the general explanatory notes of the draft Act.

Re. No. 2

Section 1(6) of Act No. 683 of 11 June 2024 amends Section 7(1)(3), second sentence, of the CO_2 Tax Act. The Minister for Taxation sets the dates for entry into force of Section 1, No. 6, cf. Section 9(4). The amendment has not yet been put into effect.

Section 13(1) of the draft Act proposes repealing Section 1(6) of Act No. 683 of 11 June 2024.

It is proposed to delete ‘, 6’ in Section 9(4).

The proposed amendment is a consequential amendment resulting from Section 13(1) of this draft Act. The proposal means that Section 1(6) of Act No. 683 of 11 June 2024 cannot be implemented by the Minister for Taxation.

Reference is also made to point 3.9 of the general explanatory notes of the draft Act.

Re. Section 14

Re. No. 1

It follows from Section 2 (1) of Act No. 277 of 19 March 2013 that, in Section 1(1) of the Pesticide Tax Act, ‘or in accordance with European Parliament and Council Regulation (EC) No 1107/2009 of 21 October 2009 on the placing of plant protection products on the market and repealing Council Directive 79/117/EEC and 91/414/EEC’ is replaced by ‘, in accordance with regulations issued pursuant to Chapter 7 of the Chemicals Act, under European Parliament and Council Regulation (EC) No 1107/2009 of 21 October 2009 on the placing of plant protection products on the market and repealing Council Directive 79/117/EEC and 91/414/EEC, or under European Parliament and Council Regulation (EU) No 528/2012 of 22 May 2012 concerning the making available on the market and use of biocidal products’.

The amendment means that Regulation (EU) No. 528/2012 of the European Parliament and of the Council of 22 May 2012 concerning the making available on the market and use of biocidal products (the Biocidal Products Regulation) must be added to the taxable area in Section 1(1) of the Pesticide Tax Act.

It follows from Section 2 (3) of Act No. 277 of 19 March 2013 that, in Section 7(1) of the Pesticide Tax Act, ‘or in accordance with European Parliament and Council Regulation (EC) No 1107/2009 of 21 October 2009 on the placing of plant protection products on the market and repealing Council Directive 79/117/EEC and 91/414/EEC’ is replaced by ‘, in accordance with regulations issued pursuant to Chapter 7 of the Chemicals Act, under European Parliament and Council Regulation (EC) No 1107/2009 of 21 October 2009 on the placing of plant protection products on the market and repealing Council Directive 79/117/EEC and 91/414/EEC, or under European Parliament and Council Regulation (EU) No 528/2012 of 22 May 2012 concerning the making available on the market and use of biocidal products’.

The amendment means that Regulation (EU) No. 528/2012 of the European Parliament and of the Council of 22 May 2012 concerning the making available on the market and use of biocidal products (the Biocidal Products Regulation) must be added to the taxable area in Section 7(1) of the Pesticide Tax Act.

It follows from Section 3 of Act No. 277 of 19 March 2013 that Section 1, points 6, 7 and 21, of Act No. 594 of 18 June 2012 are repealed. As a result of Section 1(6) of Act No. 594 of 18 June 2012, the heading of

Chapter 2 of the Pesticide Tax Act is rewritten. As a result of Section 1(7), Section 7 of the Pesticide Tax Act is rewritten. As a result of Section 1(21) a new paragraph 10 is inserted in Section 27 of the Pesticide Tax Act.

It follows from Section 4(2), first sentence, that the Minister for Taxation shall determine the date of entry into force of Sections 2 and 3 of the Act. It follows from Section 4(2), second sentence, that the Minister for Taxation may decide that parts of Sections 2 and 3 shall enter into force on different dates. Sections 2(1) and (3) and Section 3 of Act No. 277 of 19 March 2013 have not been brought into force by the Minister for Taxation.

It follows from the comments on Section 4(2) of Act No. 277 of 19 March 2013 that it is intended that if Act No. 594 of 18 June 2012 amending the Act on Tax on Pesticides has entered into force before 1 September 2013, Section 2(1) and (3) and Section 3 will not enter into force and will be repealed by a subsequent amendment to the Act, cf. Folketing Proceedings 2012-13, Appendix A, L 97 as stipulated, page 30.

Act No. 594 of 18 June 2012 entered into force on 1 July 2013 pursuant to Section 1 of Order No. 499 of 17 May 2013. Since Act No. 594 of 18 June 2012 entered into force on 1 July 2013, and thus entered into force before 01 September 2013, it was the intention of the legislator, cf. the explanatory notes to Section 4 (2) of Act No. 277 of 19 March 2013, to repeal Section 2(1) and (3) and Section 3 of Act No. 277 of 19 March 2013.

The Biocidal Products Regulation is currently not included in the taxable area in Section 1(1) of the Pesticides Tax Act. Section 1(1) of the Pesticide Tax Act falls under Chapter 1 of the Pesticide Tax Act. It follows from the heading of Chapter 1 that this chapter deals with plant protection products. It is therefore considered that there is no need for a provision inserting the Biocidal Products Regulation into the taxable area in Section 1(1) of the Pesticides Tax Act.

The Biocidal Products Regulation is currently included in the taxable area in Section 7(1) of the Pesticide Tax Act. The Biocidal Products Regulation was inserted in Section 7 (1) of the Pesticide Tax Act pursuant to Section 1 (7) of Act No. 594 of 18 June 2012. It is therefore considered that there is no need for a provision inserting the Biocidal Products Regulation into the taxable area in Section 7(1) of the Pesticide Tax Act.

It follows from the comments on Section 3 of Act No. 277 of 19 March 2013 that the intention of the provision is to repeal Section 1(6), (7) and (21) of Act No. 594 of 18 June 2012, as these provisions amend certain provisions of the Pesticide Tax Act, which are also amended by Section 2(2), (4) and (5) of Act No. 277 of 19 March 2013, cf. Folketing Proceedings 2012-13, Appendix A, L 97 as stipulated, page 30. This means that the same provisions in the Pesticide Tax Act are being amended twice, but with different content.

Sections 1(6), (7) and (21) of Act No. 594 of 18 June 2012 entered into force on 1 July 2013 pursuant to Section 3(1) of Order No. 499 of 17 May 2013, and Section 2(2), (4) and (5) of Act No. 277 of 19 March 2013 entered into force on 1 September 2013 pursuant to Section 3(2) of Order No. 499 of 17 May 2013. It is therefore considered that there is no need for a provision repealing Section 1, points 6, 7 and 21, of Act No. 594 of 18 June 2012, as the provision could not be put into force since it has been in force.

It is proposed that *Section 2(1) and (3) and Section 3* of Act No. 277 of 19 March 2013 shall be repealed.

The proposed provision will mean that Section 2, Nos. 1 and 3, and Section 3 of Act No. 277 of 19 March 2013 will not be able to be put into force by the Minister for Taxation.

Reference is also made to point 3.9 of the general explanatory notes of the draft Act.

Re. No. 2

Section 2(1) and (3) and Section 3 of Act No. 277 of 19 March 2013 amend Section 1(1) and Section 7(1) of the Pesticide Tax Act and Section 1 of Act No. 594 of 18 June 2012. The Minister for Taxation shall determine the date of entry into force of, inter alia, Section 2(1) and (3), Section 3, cf. Section 4(2). The amendments have not yet been put into effect.

Section 14(1) of the draft Act proposes repealing Section 2(1) and (3) and Section 3 of Act No. 277 of 19 March 2013.

It is proposed that in *Section 4(2), first sentence,* ‘Sections 2 and 3’ shall be replaced by ‘Section 2, Nos 2, 4 and 5’ and in the *second sentence,* ‘Sections 2 and 3’ shall be replaced by ‘Section 2, Nos 2, 4 and 5,’.

The proposed amendment is a consequential amendment resulting from Section 14(1) of this draft Act. The proposal means that Section 2(1) and (3) and Section 3 of Act No. 277 of 19 March 2013 cannot be brought into force by the Minister for Taxation.

Reference is also made to point 3.9 of the general explanatory notes of the draft Act.

Re. Section 15

Re. No. 1

Act No. 2606 of 28 December 2021 contains two different versions of Section 10(9) of the Gas Tax Act, Section 8(8) of the Coal Tax Act and Section 11(9) of the Mineral Oil Tax Act. One version is set out in Section 2(1), Section 3(1) and Section 4(1) of Act No. 2606 of 28 December 2021 and entered into force on 1 January 2022, cf. Section 7(1) of the Act. The second version, which has not entered into force, is set out in Section 2(2), Section 3(2) and Section 4(2) of Act No. 2606 of 28 December 2021. This wording is to be brought into force by the Minister for Taxation pursuant to Section 7(3) of the Act.

The wording, which came into force on 1 January 2022, entails a tax exemption for external surplus heat supplied by undertakings participating in the energy efficiency scheme for surplus heat under Chapter 4a of the Heat Supply Act.

The wording, which has not yet been put into force, also contains a tax exemption for external surplus heat supplied by undertakings participating in the energy efficiency scheme for surplus heat under Chapter 4a of the Heat Supply Act. In addition, the wording includes a provision allowing the formal payer of the surplus heat tax to be changed from the undertaking to the heat supply company if there is an agreement between the parties that the supply consists exclusively of surplus heat and that the supply is provided free of charge.

The provisions stipulating that the heat supply company could take over the payment of the surplus heat tax were originally adopted by Act No. 138 of 25 February 2020 and later amended by Act No. 2606 of 28 December 2021.

Section 7(3) of Act No. 2606 of 28 December 2021 states that the Minister for Taxation shall determine the date of entry into force of Sections 2(2), 3(2) and 4(2). According to the comments on Section 7(3), the reason why the Minister for Taxation determines the date of entry into force is that entry into force requires systemic support that cannot be provided before the Act enters into force, cf. Folketing Proceedings 2021-22, Appendix A, L 60 as stipulated, page 46. The provisions have not yet been put into effect.

It is proposed that *Section 2(2), Section 3(2) and Section 4(2) of* Act No. 2606 of 28 December 2021 be repealed.

The proposed provision will mean that the rules stipulating that the formal payer of the surplus heat tax may be changed from the undertaking to the heat supply company in the Gas Tax Act, the Coal Tax Act and the Mineral Oil Tax Act cannot be enforced by the Minister for Taxation.

From 1 January 2021, undertakings would no longer have to pay surplus heat tax on electricity-based surplus heat from, for example, data centres, production machinery, etc., which is used for non-process purposes. This was the main purpose of introducing a provision stipulating that the payer of the surplus heat tax could be changed to the heat supply company. Following the adoption of Act No. 2606 of 28 December 2021, there has been no demand from stakeholders for this provision to enter into force.

The rules are therefore no longer considered relevant, as their original purpose has ceased to exist and there has been no demand for the scheme in practice.

Reference is also made to point 3.11 of the general explanatory notes of the draft Act.

Re. No. 2

Section 2(2), Section 3(2) and Section 4(2) of Act No. 2606 of 28 December 2021 rewrite Section 10(9) of the Gas Tax Act, Section 8(8) of the Coal Tax Act and Section 11(9) of the Mineral Oil Tax Act. The Minister for Taxation shall determine the date of entry into force of Section 2(2), Section 3(2) and Section 4(2), cf. Section 7(3) of Act No. 2606 of 28 December 2021. The provisions have not yet been put into effect.

Section 15(1) of the draft Act proposes repealing Section 2(2), Section 3(2) and Section 4(2) of Act No. 2606 of 28 December 2021.

It is proposed that *Section 7(3)* of Act No. 2606 of 28 December 2021 be repealed.

This means that Section 2(2), Section 3(2) and Section 4(2) of Act No. 2606 of 28 December 2021 cannot be brought into force by the Minister for Taxation.

The Tax Administration has administered the law in accordance with the applicable executive order at any given time, and therefore no changes to the current legal situation are intended.

Reference is also made to point 3.11 of the general explanatory notes of the draft Act.

Re. Section 16

It is proposed in *paragraph* (*1)* that the Act shall enter into force on 1 January 2026.

It is proposed in *paragraph (2)* that Section 1, Nos 1, 4 and 4 take effect from 1 January 2023. As a result, undertakings which have paid tax on traction current used in electric trains for the transport of goods, or a combination thereof, and which have not previously had the opportunity to seek reimbursement of that tax due to a lack of registration for VAT purposes, may apply for reimbursement for the years 2023, 2024 and 2025.

The proposed provision will ensure compliance with EU law, since it is considered doubtful whether existing law is compatible with the rules of EU law on State aid. The possibility of seeking reimbursement three years back in time is proposed, taking into account the general practice of time limits for determining tax liability and reimbursement of tax resulting from Section 31 of the Tax Administration Act.

It is proposed in *paragraph 3*, that applications for reimbursement under Section 1, Nos 3 and 4, for the years 2023, 2024 and 2025 must be received by the Tax Administration by 31 July 2026 at the latest.

It is not a condition for reimbursement for the years 2023, 2024 and 2025 that the undertaking has had a CVR or SE number in the years in question. Nor is it a condition that the requirement in Section 11b(2), third sentence, of the Electricity Tax Act regarding details of the consumer's CVR or SE number on the purchase agreement and invoices be met.

It is proposed in *paragraph 4* that Section 11 does not apply to the refund of tax for the period up to and including 31 December 2025. For such refunds, the previously applicable rules shall apply.

The proposed provision means that the rules laid down in Section 21 of Act No. 1353 of 21 December 2012 will continue to apply to the refund referred to in that provision until 31 December 2025.

The proposal should be viewed in conjunction with the proposal in Section 1 of the draft Act, which proposes to transfer the rules in Section 21 of Act No. 1353 of 21 December 2012 to the Electricity Tax Act with effect from 1 January 2026, while at the same time extending the scheme.

For reasons of order, it is proposed in *paragraph 5* that regulations issued pursuant to Section 21(4) of Act No. 1353 of 21 December 2012 amending the Act on Electricity Taxation and various other acts and repealing the Act on the Taxation of Waste and Raw Materials, as amended by Section 10 of Act No. 1558 of 13 December 2016, and as amended by Section 8 of Act No. 331 of 30 March 2019, shall remain in force until they are repealed or replaced by regulations issued pursuant to Section 11(12) of the Act on Electricity Taxation, as worded in Section 1(2) of this Act.

Order No. 578 of 28 May 2024 on compliance with rules for the granting of State aid in the tax area has been issued pursuant to Section 21(4) of Act No. 1353 of 21 December 2012, as amended by Act No. 1558 of 13 December 2016 and Act No. 331 of 30 March 2019.

The Act is not applicable to either the Faeroe Islands or Greenland since the acts that are proposed to be amended do not apply to the Faeroe Islands or Greenland and do not contain a legal basis to bring the acts into force for the Faeroe Islands or Greenland.

Annex 1

The draft Act compared to legislation currently in force

Current wording	*The draft Act*
	Section 1 The Act on Electricity Taxation, cf., Consolidation Act No. 1284 of 3 November 2023, as amended, inter alia, by Section 4 of Act No. 687 of 8 June 2017 and Section 4 of Act No. 1797 of 28 December 2023 and most recently by Section 6 of Act No. 1489 of 10 December 2024, is amended as follows:
Section 7. --- *Paragraph (2).* --- *Paragraph (3).* In the case of the supply of taxable electricity, the invoice from a registered company shall include information on the date of issue, the name of the supplier, the name and address of the buyer and the amount of the tax, including separate information for supplied electricity subject to a special tax condition, see. Section 9, paragraph (1). In the case of the sale of taxable electricity from an electricity trading company, an invoice must be issued containing information on the date of issue, the seller's name and address, the recipient's name, the place of delivery, the customer number and the amount of the tax per customer number. When an electricity	**1.** In *Section 7(3), third* and *sixth sentences, the* following is inserted after 'passenger transport': ', the carriage of goods

trading company sells taxable electricity to undertakings registered under the Value Added Tax Act, the invoice must also include information about the CVR or SE number for VAT registration, and when an electricity trading company sells taxable electricity in the form of traction current used by electric trains for passenger transport, the invoice must also include information about the CVR or SE number for the consumer of the traction current. When an electricity trading company sells taxable electricity as mentioned in the third paragraph, or to the party issuing an invoice pursuant to the sixth paragraph, the invoice must not include information about the tax amount for a consumption period before a registered company has issued an invoice that includes the tax amount for the period, except for tax amounts reported in the data hub in the month following the consumption period, when the tax amount will be included in an invoice from a registered company later in the month. However, when issuing the final invoice for the consumption period, the electricity trading company may invoice a different tax amount when this is calculated on the basis of a meter reading for the period as reported in the data hub. If taxable electricity is sold by parties other than electricity trading companies, the seller must,	or a combination thereof’.

if the buyer is registered under the VAT Act or if the electricity is used as traction current for passenger transport by electric trains, issue an invoice stating the date of issue, the seller's name and address, the name of the recipient of the goods, the place of delivery and the amount of tax, as well as the CVR or SE number for VAT registration or for the consumer of the traction current. The amount of the tax may not be invoiced until the seller of electricity has received an invoice containing the amount of the tax. The amount of the tax, cf. the second and sixth sentences, shall be shown with the total tax and the tax broken down into the part of the total proportion which constitutes the minimum tax pursuant to Section 11c(1) and the part of the total proportion which constitutes the total tax without the minimum tax pursuant to Section 11c(1). In the event of theft of electricity from a registered company, the registered company issues a tax assessment for the consumption of electricity to the party liable for damages. *Paragraphs (4) to (6)*. ---	
Section 11. --- *Paragraphs (2) to (10)*. --- *Paragraph (11).* Undertakings making use of the options of repayment under paragraphs (6) and (7) must report the amount to be repaid under each individual	**2.** In *Section 11(11), first sentence*, and *(12), second sentence*, the following is inserted after ‘paragraphs (6) and (7)’: ‘and Section 11g(1) and (3)’, and

scheme to the customs and tax administration if the total amount of the appropriate scheme exceeds EUR 100,000 in a calendar year. The conversion from Danish kroner to euro must be carried out at the rate applicable on the first working day of October in the year covered by the report, as published in the Official Journal of the European Union. When calculating the amount to be reimbursed in paragraphs (6) and (7), the amount to be reimbursed is added in accordance with the similar provisions in Section 7, paragraphs (6) and (7), and Section 7 b, paragraphs (5) and (6), in the Act on carbon dioxide tax on certain energy products, Section 8, paragraphs (4) and (5) and Section 8 a, paragraphs (1)-(4), in the Act on natural gas and town gas taxation etc., Section 9, paragraphs (4) and (5), and Section 9 a, paragraphs (1)–(4), in the Act on energy tax on mineral oil products, etc., and Section 7, paragraphs (3) and (4), and Section 7 b, paragraphs (1)–(4), in the Act concerning taxes on coal, lignite, and coke, etc. The calculation of the amount to be repaid according to items 1-3 must be made for each individual legal entity. *Paragraph (12).* The Danish Minister for Taxation shall lay down detailed rules on the reporting and publication of information reported according to	in the third *sentence of paragraph 11,* the following is inserted after ‘in paragraphs 6 and 7’: ‘and Section 11g, paragraphs 1 and 3,’.

paragraph (11), including information on the company’s name, type of company, CVR (Central Business Register) number, amount and date of the allocation. The Danish Minister of Taxation shall also lay down detailed rules to the effect that companies may not obtain a refund in accordance with paragraphs (6) and (7) when they do not meet the conditions in force at any time for receiving State aid.	
Section 11b. --- *Paragraph (2).* The tax is refunded for traction current used by electric trains for passenger transport. Paragraph 11c(1) shall apply mutatis mutandis to the tax refund. Reimbursement shall be subject to: 1) the purchase agreement stating that the consumer is a company that consumes traction current used by electric trains for passenger transport, specifying the consumer's CVR or SE number, and 2) invoices relating to the agreed deliveries of electricity containing information on the consumer’s current CVR or SE number. *Paragraphs (3) to (10).* ---	**3.** In *Section 11b(2), first* sentence, and *(2), point 1,* the following is inserted after ‘passenger transport’: ‘, the carriage of goods or a combination thereof’. **4.** In Section *3 b*, the following are inserted as *paragraphs (11) and (12)*: ‘*Paragraph (11).* Undertakings that are not registered for VAT

	must have an authorisation in order to receive reimbursement in accordance with paragraph (2) and may request this from the customs and tax administration. *Paragraph (12).* In accordance with paragraph (2), the undertaking is to be able to present invoices or separate statements in which the amount of the tax is specified, to document the refund amount, cf. Section 11a(9).'
Section 11 f. ---	**5.** The following shall be inserted after Section 11f: **'Section 11g.** A refund of the tax shall be granted on the taxable electricity consumed by the undertaking for the purpose of charging batteries for registered electric vehicles in the period from 1 January 2026 to 31 December 2030 inclusive. The refund includes electricity used in charging stations operated at the undertaking's own risk and expense, and electricity used to charge batteries at battery exchange stations. The refund shall also be granted in accordance with Sections 11, 11a and 11c. *Paragraph (2).* The reimbursement shall be granted notwithstanding the condition laid down in Section 11(5). As documentation for the reimbursement amount, the business shall on request present accounts of measurements of the

	electricity used in charging stations and at battery exchange stations. *Paragraph (3).* For charging points supplied with electricity from the public electricity supply network and from an electricity production facility pursuant to Section 2(1)(c), the refund pursuant to paragraph (1) shall be calculated on an hourly basis on the basis of information on taxable electricity consumption from the customer number supplying the charging point with electricity. The electricity consumption eligible for reimbursement is calculated as the electricity consumption in the charging point, but no more than the amount of kWh consumed from the public electricity supply network within the same hour. *Paragraph (4).* As documentation for the refund amount pursuant to paragraph (3), the undertaking must, upon request, submit statements of measurements of the electricity consumed in charging points, stating the address to which the charging point is connected, as well as statements of measurements of taxable electricity consumption from the customer number that supplies the charging point with electricity, stating the customer number. The information referred to in the first sentence shall be kept for 5 years after the end of the reporting

	period.’
	Section 2 The Act on carbon dioxide tax on certain energy products, cf., Consolidation Act No. 1353 of 2 September 2020, most recently amended by Section 10 of Act No. 1489 of 10 December 2024 is amended as follows:
Section 7. --- *Paragraph (2).* --- *Paragraph (3).* With the exception of the products referred to in point 16 of Paragraph 2(1), biofuels used as motor fuel shall be exempt from tax. Biofuels are liquid or gaseous fuels used as motor fuel, produced from biomass. *Paragraphs (4) to (10).* ---	**1.** *Section 1(3)* shall read as follows: ‘*Paragraph (3).* Biofuels, which are liquid or gaseous fuels produced from biomass, are exempt from tax, except for goods referred to in Section 2(1)(16).’
	Section 3 Registreringsafgiftsloven [the Vehicle Registration Tax Act], cf., Consolidation Act No. 370 of 3 April 2025) is amended as follows:
Section 2. The following are exempt from tax: 1)-6) --- 7) vehicles within the meaning of Section 5a, paragraph (1), that a) are used by nursing homes, retirement homes and similar institutions, possibly with reduced seating capacity, to transport residents or elderly people living at home who have been referred for activities at the institution in order	**1.** In *Section 2(1)(7)(a), first sentence,* the words ‘elderly persons living at home’ shall be replaced by: ‘others’.

to maintain their physical or mental abilities. In addition to transport as referred to in the first sentence, the vehicles may be used for other purposes in the interest of the institution. The vehicles may have several institutions as users, b) are exempt from weight tax pursuant to Section 16 of the Weight Tax Act or covered by Section 7 of the Act on Tax on Fuel Consumption for Certain Private Cars, and which, possibly with a reduced number of seats, are used by or for wheelchair users, c) are specially equipped for the commercial transport of theatre and orchestra groups, film and television crews and their equipment. The vehicles may not be used for private passenger transport; d) are solely used by driving schools for teaching purposes. The vehicles may not be used for private passenger transport. 8)-20) --- *Paragraphs (2) to (5).* ---	
	Section 4 The Fuel Consumption Tax Act, cf., Consolidation Act No. 1950 of 12 August 2025 is amended as follows:
Section 7. Persons with permanent disabilities who, under the Social Services Act or the Children's Act, are eligible for assistance with purchasing a car are exempt from the tax if the car is petrol-	**1.** In *Section 7(1), first sentence*, the words ‘if the car is petrol-powered’ are deleted.

powered. If the car is diesel-powered, tax is payable at the rates specified in Section 3(1)(B) or Section 3(c)(1)(A) for countervailing charges. The tax exemption and reduction only apply as long as the vehicle is registered to and used by the person concerned. *Paragraphs (2) to (4).* ---	**2.** In *Section 7(1), second sentence*, the following is inserted after 'is paid': 'however'.
	Section 5 The Act on registration of vehicles, cf., Consolidation Act No 179 of 22 February 2023, most recently amended by Section 2 of Act No 95 of 4 February 2025, is amended as follows:
Section 17. --- *Paragraph (2).* The Minister for Taxation may lay down, for public authorities and for the following types of undertaking, etc., rules on terminal access to information in the Vehicle Register concerning the identity of a vehicle's owner or user: 1) Insurance companies that insure vehicles. 2)Authorised number plate operators. 3) Parking operations. 4)Lawyers and debt collectors. 5) Recycling centres. 6)Emergency services. 7) Finance companies. 8) Undertakings charging for the use of roads, bridges, ferries or tunnels.	**1.** In Section *17(1), no. 1,* the following is inserted after 'vehicles': ', and organisations that assess motor vehicle damage on behalf of insurance companies'.

9)Danish Motor Insurers' Bureau (DFIM). 10) Other operations which, on a permanent and not insignificant basis, need such information to do their jobs. *Paragraph (3).* ---	**2.**In *Section 17(2)(10), the* following is inserted after 'undertakings': 'etc.'
	Section 6 The following amendments are made to the Packaging Tax Act, cf., Consolidation Act No. 361 of 1 April 2025:
Section 1. --- *Paragraph (2).* Packaging covered by the mandatory deposit and return system, cf. Order No. 540 of 22 May 2017 on deposits on and collection, etc. of packaging for certain beverages, is exempt from tax. The exemption shall not apply to packaging which has been exempted from the deposit and return system.	**1.** In *Section 1(2), first sentence,* 'Order No. 540 of 22 May 2017 on deposits on and collection, etc., of packaging for certain beverages' is amended to: 'regulations on deposits on and collection, etc. of packaging for certain beverages issued pursuant to Section 9(1) to (3) of the Environmental Protection Act'.
Section 2.--- *Paragraph (2).* The duty on the containers referred to in paragraph (1) amounts for containers to DKK per container 1) with a capacity below 10 cl — 0.09 2) with a capacity not less than 10 cl and not exceeding 40 cl — 0.17	**2.** In Section *2(2),(4) and (6)*, the following is inserted after 'amounts for containers': ', cf., however, paragraph (7)'.

3) with a capacity of 40 cl, but not exceeding 60 cl 0.28 4) with a capacity of 60 cl, but not exceeding 110 cl 0.56 5) with a capacity of 110 cl, but not exceeding 160 cl 0.83 6) with a capacity exceeding 160 cl 1.1. *Paragraph (3).*--- *Paragraph (4).* The duty on the containers referred to in paragraph (3) amounts for containers to DKK per container 1) with a capacity below 10 cl 0.14 2) with a capacity not less than 10 cl and not exceeding 40 cl 0.28 3) with a capacity of 40 cl, but not exceeding 60 cl 0.45 4) with a capacity of 60 cl, but not exceeding 110 cl 0.89 5) with a capacity of 110 cl, but not 1.34	

exceeding 160 cl 6) with a capacity exceeding 160 cl — 1.78. *Paragraph (5).* --- *Paragraph (6).* The duty on the containers referred to in paragraph (5) amounts for containers to DKK per container 1) with a capacity below 10 cl — 0.06 2) with a capacity not less than 10 cl and not exceeding 40 cl — 0.11 3) with a capacity of 40 cl, but not exceeding 60 cl — 0.18 4) with a capacity of 60 cl, but not exceeding 110 cl — 0.36 5) with a capacity of 110 cl, but not exceeding 160 cl — 0.53 6) with a capacity exceeding 160 cl — 0.71.	**3.** In *Section 2*, the following will be inserted as paragraph (7): '*Paragraph (7).* From 1 January 2026 to 31 December 2027 inclusive, however, the tax pursuant to Section 2(2), (4) and (6) shall be DKK 0 per item. For that period, undertakings required to declare the tax on the goods referred to in Section 2 shall not declare that tax, and Section 9 shall not apply in respect of the goods to which that tax relates. However, the undertaking must calculate any stock of these goods as at 1 January 2028.'
	Section 7 In the Act on tax on nitrogen oxides, cf., Consolidation Act 364 of 3 April 2025, the following amendments are made:
Section 1. ---	

Paragraph (2). In the following cases, there is an obligation to measure emissions of NO_2 equivalents to the air by incineration. NO_2 equivalents are calculated as the recorded quantity in accordance with these measurements: 1) --- 2) energy plants with a total nominal thermal input of 100 MW or more, where there is a requirement for AMS measurement of emissions of NO_2 equivalents to the air during incineration in accordance with Order No. 808 of the Ministry of the Environment of 25 September 2003 on the limitation of emissions of certain pollutants into the air from large combustion plants. However, the measurement of emissions of NO_2 equivalents to the air during incineration may be carried out using another method that provides an equivalent assurance that the measurement of the amount of NOx emitted, calculated as NO_2 equivalents, will be similar to the AMS measurement. 3) Waste incineration plants where AMS measurement of emissions of NO_2 equivalents to the air during incineration is required under Danish Ministry of the Environment Order No. 162 of 11 March 2003 on waste incineration plants. However, the measurement of emissions of NO_2 equivalents to the air by combustion may be	**1.** In *Section 1(2), point 2, first sentence,* 'Ministry of the Environment Order No. 808 of 25 September 2003 on the limitation of emissions of certain pollutants into the air from large combustion plants' is amended to: 'regulations on the limitation of emissions of certain pollutants into the air from large combustion plants issued pursuant to Section 7(1)(1) and (2) and Section 7a(1) of the Environmental Protection Act'. **2.**In *Section 1(2)(3), first sentence,* 'Ministry of the Environment Order No. 162 of 11 March 2003 on waste incineration plants' is amended to read: 'regulations on waste incineration plants issued pursuant to Section 7(1)(1)-(3) and Section 7a(1) of the Environmental Protection Act.'

carried out using another method that provides equivalent assurance that the measurement will remain the same as the AMS measurement. 4) --- *Paragraphs (3) to (5).* ---	
Section 7. --- *Paragraph (2).* It is proposed that Section 7 of the act should include a deduction of 0.14 % of the amount of petrol supplied from the authorised warehousekeeper if the taxable petrol when supplied runs through a vapour return system which fulfils the requirements in the Order No. 1454 of 07 December 2015 on the reduction of vapour emissions from the storage and distribution of petrol.	**3.** In *Section 7(2)*, 'Order No. 1454 of 7 December 2015 on the reduction of vapour emissions from the storage and distribution of petrol' is amended to: 'regulations on the reduction of vapour emissions from the storage and distribution of petrol issued pursuant to Section 7(1)(1) and (2), Section 7a(1) and Section 14(2) of the Environmental Protection Act'.
	Section 8 The Act on the tax on coal, lignite and coke, etc. cf., Consolidation Act No. 648 of 28 May 2025 as amended by Section 3 of Act No. 138 of 25 February 2020 and Section 3 of Act No. 2606 of 28 December 2021, is amended as follows:
Section 7a. --- *Paragraph (2).* The following are exempt from tax, cf. Section 1(1)(5): 1) Biomass waste that can be delivered to incineration plants without municipal referral in accordance with the Danish Ministry of the Environment's	**1.** In *Section 7a(2), point (1),* and *(3), point (1)*, 'Ministry of the Environment Order 1224 of 4 October 2023' is amended to: 'regulations on biomass waste issued pursuant to Section 44(1)

Executive Order No. 1224 of 4 October 2023 on biomass waste, in loads containing only this type of waste. 2-4) --- *Paragraph (3).* The following wastes are exempt from the tax (see Section 1(1)(7)): 1) Biomass waste that can be delivered to incineration plants without municipal referral in accordance with the Danish Ministry of the Environment's Executive Order No. 1224 of 4 October 2023 on biomass waste, in loads containing only this type of waste. 2) --- 3) Fibre fractions which arise in the degassing and separation of livestock manure. To be covered, the degassing must take place in a livestock manure-based biogas plant in accordance with the Danish Ministry of the Environment's Executive Order No. 1650 of 13 December 2006 on the use of waste for agricultural purposes. 4) --- *Paragraphs (4) to (6).* ---	and Section 46a(2) of the Environmental Protection Act'. **2.** In *Section 7a(3)(3), second sentence*, 'Ministry of the Environment Order No. 1650 of 13 December 2006 on the use of waste for agricultural purposes' is amended to read: 'regulations on the use of waste for agricultural purposes issued pursuant to Section 7(1)(6-8) and (11), Section 16 and Section 44(1) of the Environmental Protection Act'.
	Section 9 The Act on energy tax on mineral oil products, cf., Consolidation Act No. 604 of 28 May 2025, as amended by Section 4 of Act No. 138 of 25 February 2020 and Section 4 of Act No. 2606 of 28 December 2021, is amended as

	follows:
Section 8. The following are deducted from the taxable amount calculated in accordance with Section 7 points 1 and 2 1-5) --- 6) 0.14 % of the amount of taxable petrol supplied from the authorised store keeper if the taxable petrol when supplied runs through a vapour return system which fulfils the requirements in Order No. 1670 of 14 December 2006 on the reduction of vapour emissions from the storage and distribution of petrol. *Paragraph (2).* ---	**1.** In *Section 8(1)(6)* , 'Order No. 1670 of 14 December 2006 on the reduction of vapour emissions from the storage and distribution of petrol' is amended to read: 'regulations on the reduction of vapour emissions from the storage and distribution of petrol issued pursuant to Section 7(1)(1) and (2), Section 7a(1) and Section 14(2) of the Environmental Protection Act'.
Section 11a. The refund of the tax under Section 11 shall be reduced by DKK 4.5 per gigajoule 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 can be calculated as a reduction of the tax payment of DKK 4.5 per gigajoule divided by the tax rate in Section 9, paragraph (4), second sentence, multiplied by 1 over 1.2. *Paragraph (2).* ---	**2.** In Section *11a(1), first sentence*, the following is inserted after 'of the Act on carbon dioxide tax on certain energy products,': 'which are exempt from tax pursuant to Section 7(3) of the Act on carbon dioxide tax on certain energy products'.

	Section 10 The following amendments shall be made to the Act concerning tax on sulphur, cf., Consolidation Act No. 362 of 3 April 2025:
Section 8. Goods with a taxable sulphur content supplied by a registered company or a company authorised to claim tax refunds, cf. Section 9(6), to the diplomatic missions, international institutions, etc. referred to in Section 4 of the Customs Act and persons associated with them are exempt from tax. *Paragraphs (2) to (4).* ---	**1.** In *Section 8(1)*, ‘paragraph (6)’ is amended to: ‘paragraph (7)’.
Section 9. --- *Paragraphs (2) to (8).* --- *Paragraph (9).* The Minister for Taxation may lay down accounting and control regulations for tax exemptions and refunds. Furthermore, the Minister for Taxation may lay down detailed rules for the calculation and payment of the tax pursuant to paragraphs (1) and (6).	**2.** In *Section 9(9), second sentence*, the words ‘and 6’ are replaced by the following: ‘and 7’.
	Section 11 The following amendments are made to Act No. 1353 of 21 December 2012 amending the Act on Electricity Taxation and various other Acts, and repealing the Act amending the Act on the Taxation of Waste and Raw

	Materials (Reimbursement of electricity tax in respect of electricity consumed in the charging of batteries for registered electric cars, relief in respect of comfort cooling, daily permits for the private use of light commercial vehicles, and technical adjustments to energy taxes, etc. and repealing the rules on tax exemption for certain types of waste from own cement production), as amended by Section 10 of Act No 903 of 4 July 2013, Section 4 of Act No 1889 of 29 December 2015, Section 10 of Act No. 1558 of 13 December 2016, Section 6 of Act No 687 of 8 June 2017, Section 8 of Act No 331 of 30 March 2019, Section 7 of Act No. 1585 of 27 December 2019, Section 6 of Act No. 203 of 14 February 2021, Section 5 of Act No. 2606 of 28 December 2021 and Section 18 of Act No.1797 of 28 December 2023:
Section 21. A refund will be made of the tax on the taxable electricity consumed by the undertaking used for charging batteries for registered electric cars. The repayment includes electricity used in charging stations, including quick chargers operated at the undertaking's own risk and expense, and electricity used to charge batteries at stations for exchanging batteries. The refund	**1.** *Section 21* is deleted.

shall also be granted in accordance with the other provisions of Sections 11, 11a and 11 c of the Act on Electricity Taxation. *Paragraph (2).* The refund shall be granted regardless of the condition laid down in Section 11(5) of the Act on Electricity Taxation on the right to deduct to the same extent as the undertaking has the right to deduct value added tax for electricity and heat. As documentation for the reimbursement amount, the business shall on request present accounts of measurements of the electricity used in charging points, including fast chargers, and at battery exchange stations. Reimbursement shall be granted with effect from 27 April 2010 and up to and including 31 December 2030. *Paragraph (3).* Undertakings making use of the option of reimbursement under paragraph 1 must report the amount to be repaid to the customs and tax administration if the total amount exceeds EUR 100,000 in a calendar year. The conversion from Danish kroner to euro must be carried out at the rate applicable on the first working day of October in the year covered by the report, as published in the Official Journal of the European Union. The calculation of the reimbursement amount according to the first sentence must be made for each individual legal	

entity. *Paragraph (4).* The Danish Minister of Taxation shall establish rules on reporting and publication of information reported according to paragraph 3, including information on the undertaking's name, type of undertaking, Central Business Register number (CVR), size and date of allocation. The Minister for Taxation shall also lay down detailed rules to the effect that undertakings may not obtain reimbursement in accordance with paragraph (1) when they do not meet the conditions in force at any time for receiving State aid.	
	Section 12 Act No. 138 of 25 February 2020 amending the Electricity Tax Act, the Act on the Taxation of Natural Gas and Town Gas, etc., the Act on the Taxation of Coal, lignite and Coke, etc. and the Act on the Energy Taxation of Petroleum Products, etc. (Change to the Taxation of Waste Heat), as amended by Section 6 of Act No. 2225 of 29 December 2020, Section 6 of Act No. 2606 of 28 December 2021 and Section 18 of Act No. 1489 of 10 December 2024, is amended as follows:
Section 3. The following amendment is hereby made to the Act concerning taxes on coal, lignite and coke, cf. Consolidated Act No 1080 of 3 September 2015,	

most recently amended by Section 3 of Act No 1585 of 27 December 2019, is amended as follows: **1.** --- **2.** In Section *8(12)*, the following is inserted as *points 2-9*: 'Undertakings that sell heat from an installation not covered by point 1 may calculate the reduction in the refund in accordance with point 8 as equivalent to the reduction per GJ of heat that applied on average to the undertaking's supplies of surplus heat from the relevant installation during the period from 1 January 2019 to 31 December 2019. If there have been no supplies of surplus heat from the relevant installation during the period from 1 January 2019 to 31 December 2019, the average reduction per GJ of heat applying during the period from 1 January 2020 to 31 December 2020 is used. The calculation shall be performed on the basis of the heating prices first used. A condition for applying point 2 is that the undertaking can document that a final agreement has been entered into for the supply of surplus heat by 31 December 2019 and can document that the supply of surplus heat from the relevant installation has commenced no later than on 31 December 2020. Furthermore, it is a prerequisite for the application of the second paragraph that the	**1.** *Section 3(2) and Section 4(4)* shall be repealed.

undertaking can document the average tax paid per GJ of heat sold and that the undertaking reports this to the customs and tax administration before making use of this option. The undertaking must submit the notification to the customs and tax administration no later than 1 year after the entry into force of the provision in order for the option to be exercised. If an undertaking chooses to calculate the reduction in accordance with the second sentence, the undertaking must use this calculation method for the entire calendar year. Points 1-8 apply up to and including 31 December 2034.' **3.-6. ---** **Section 4.** The following amendments are made to the Act on energy tax on mineral oil products, etc. see Consolidation Act No 1118 of 26 September 2014, as amended by Section 7 of Act No. 1174 of 5 November 2014, Section 7 of Act No. 1558 of 13 December 2016, Section 5 of Act No. 331 of 30 March 2019 and Section 4 of Act No. 1585 of 27 December 2019 and most recently Section 1 of Act No. 1586 of 27 December 2019: **1.-3. ---** **4.** In *Section 11(13)*, the following is inserted as points 2-9: 'Undertakings that sell heat from an installation not covered by point 1 may calculate the reduction in the	

refund in accordance with point 9 as equivalent to the reduction per GJ of heat that applied on average to the undertaking's supplies of surplus heat from the relevant installation during the period from 1 January 2019 to 31 December 2019. If there have been no supplies of surplus heat from the relevant installation during the period from 1 January 2019 to 31 December 2019, the average reduction per GJ of heat applying during the period from 1 January 2020 to 31 December 2020 is used. The calculation shall be performed on the basis of the heating prices first used. A condition for applying point 2 is that the undertaking can document that a final agreement has been entered into for the supply of surplus heat by 31 December 2019 and can document that the supply of surplus heat from the relevant installation has commenced no later than on 31 December 2020. Furthermore, it is a prerequisite for the application of the second paragraph that the undertaking can document the average tax paid per GJ of heat sold and that the undertaking reports this to the customs and tax administration before making use of this option. The undertaking must submit the notification to the customs and tax administration no later than 1 year after the entry into	

force of the provision in order for the option to be exercised. If an undertaking chooses to calculate the reduction in accordance with the second sentence, the undertaking must use this calculation method for the entire calendar year. Points 1-8 apply up to and including 31 December 2034.' **5.-8. ---**	
	Section 13 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 mineral oil products, etc., the Act on taxation of natural gas, town gas, etc., the Act on the taxation of 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.), as amended by Section 21 of Act No. 1489 of 10 December 2024, are amended as follows:
Section 1. The Act on carbon dioxide tax on certain energy products, cf. Consolidation Act No. 1353 of 2 September 2020, as amended, inter alia, by Section 4 of Act No. 329 of 28 March 2023 and most recently by Section 9 of Act	

No. 1797 of 28 December 2023, is amended as follows: **1.-5. ---** **6.** In *Section 7 (1) No 3 (2)*, 'use, and' is changed to: 'use,' **7.-24. ---**	**1.** *Section 1, no. 6* is repealed.
Section 9 *Paragraph (1).* This Act shall enter into force on the day following publication in the Danish Official Journal; cf. however, paragraphs (2)-(4). *Paragraphs (2) to (3).* --- *Paragraph (4).* The Minister for Taxation shall determine the date of entry into force of Section 1, nos. 2, 3, 6 and 10. The Minister for Taxation may bring the provisions into force at different times.	**2.** In *Section 9(4)* ', 6' is deleted.
	Section 14 In Act No. 277 of 19 March 2013 amending the Chemicals Act and the Act on Tax on Pesticides (Amendments resulting from the Biocidal Products Regulation, digital communication, collection of information on other goods and creation of registers of substances, mixtures and other goods), the following amendment is made:
Section 2. The Act on tax on pesticides, cf. Consolidation Act No. 57 of 30 January 2008, as amended through Section 75 of Act No. 1336 of 19 December 2008, Section 9 of Act No. 1344 of 19 December 2008, Section 4 of Act	

No. 294 of 11 April 2011 and Act No. 594 of 18 June 2012, is amended as follows: **1.** In *Section 1(1)*, 'or in accordance with European Parliament and Council Regulation (EC) No. 1107/2009 of 21 October 2009 on the placing of plant protection products on the market and repealing Council Directive 79/117/EEC and 91/414/EEC' is replaced by: ', in accordance with regulations issued pursuant to Chapter 7 of the Chemicals Act in accordance with Regulation (EC) No. 1107/2009 of the European Parliament and of the Council of 21 October 2009 on the placing of plant protection products on the market and repealing Council Directive 79/117/EEC and 91/414/EEC, or in accordance with Regulation (EU) No. 528/2012 of the European Parliament and of the Council of 22 May 2012 concerning the making available on the market and use of biocidal products'. **2. ---** **3.** In *Section 7(1)*, 'or in accordance with European Parliament and Council Regulation (EC) No. 1107/2009 of 21 October 2009 on the placing of plant protection products on the market and repealing Council Directive 79/117/EEC and 91/414/EEC' is replaced by: ', in accordance with regulations issued pursuant to Chapter 7 of the Chemicals Act in	**1.** *Section 2(1)* and *(3)* and *Section 3* are repealed.

accordance with Regulation (EC) No. 1107/2009 of the European Parliament and of the Council of 21 October 2009 on the placing of plant protection products on the market and repealing Council Directive 79/117/EEC and 91/414/EEC, or in accordance with Regulation (EU) No. 528/2012 of the European Parliament and of the Council of 22 May 2012 concerning the making available on the market and use of biocidal products'. **4.-5. ---** **Section 3.** The following amendment is made to Act No. 594 of 18 June 2012 amending the Act on tax on pesticides (Changes the duty on plant protection products to a volume tax differentiated by health and environmental criteria as well as simplification of the tax on biocides, etc.): **1.** *Section 1, points 6, 7* and *21* are repealed.	
Section 4 *Paragraph (1).* --- *Paragraph (2).* The Minister for Taxation shall determine the date of entry into force of Sections 2 and 3 of the Act. The Minister for Taxation may also stipulate that parts of Sections 2 and 3 shall enter into force on different dates.	**2.** In *Section 4(2), first sentence,* 'Sections 2 and 3' is amended to: 'Section 2, Nos 2, 4, and 5' and in the *second sentence* 'Sections 2 and 3' is changed to: 'Section 2(2), (4) and (5)'.
	Section 15

	In Act No. 2606 of 28 December 2021 amending the Heat Supply Act, the Act on the Taxation of Natural Gas and Town Gas, etc., the Act concerning Taxes on Coal, Lignite, and Coke, etc., and the Act on Energy Tax on Mineral Products, etc. (Price regulation and energy efficiency scheme with tax exemption for surplus heat), as amended by Section 7 of Act No. 683 of 11 June 2024, the following amendments are made:
Section 2. The Act on the taxation of natural gas and town gas, etc., cf. Consolidated Act No. 1100 of 1 July 2020, as amended by Section 2 of Act No. 138 of 25 February 2020, Section 2 of Act No. 2225 of 29 December 2020, Section 5 of Act No. 923 of 18 May 2021 and Section 12 of Act No. 1240 of 11 June 2021, is amended as follows: **1. ---** **2.** In *Section 10, paragraph (9)* is worded as follows: ‘*Paragraph (9).* To the extent that some of the hot water or heat that qualifies for a refund in accordance with paragraph (1), paragraph (4), point 2 or paragraph (5) is subsequently utilised in special installations set up to recover heat, the total refund in accordance with the Energy Tax on Mineral Oil Products Act, etc. the Electricity Taxation Act, Act concerning taxes on coal, lignite, and coke, etc. and this Act will be reduced by	 **1.** *Section 2(2), Section 3(2),* and *Section 4(2)* are repealed.

DKK 24.5 per GJ of heat (2015 level). If the Minister for Climate, Energy and Utilities decides that an undertaking may be included in an energy efficiency scheme for surplus heat, there is a tax exemption for the supplies of taxable surplus heat concerned from the day on which the application for participation in the scheme is submitted, and until the undertaking's participation in the scheme in accordance with Chapter 4 c of the Heat Supply Act ceases. At the request of the customs and tax authorities, the undertaking must be able to present documentation of its participation in the scheme and of how the surplus heat covered by the scheme is determined. Where hot water or heat covered by the first sentence is supplied to heat supply companies, there shall be no reduction in the refund if there is an agreement between the heat supplier and the heat supply company that the supply consists exclusively of surplus heat, that the heat is supplied free of charge and that the heat supply company instead pays a tax equal to the reduction in the refund resulting from the first sentence. Heat supply undertakings that choose to pay tax under the fourth sentence on the basis of information provided by the heat supplier shall register with the customs and tax administration and keep an account of the amount of	

surplus heat received. Heat covered in sentences 1, 2 and 4 and any consumption of electricity in heat pumps for the recovery of surplus heat shall be measured individually. The supplier of surplus heat is responsible for carrying out the measurement. No refund in accordance with paragraph (1); paragraph (4) sentence 2; or paragraph (5) is paid if quantities of heat are not measured or the recovery has led to increased fuel consumption at the installation from which the heat is recovered. If the recovery takes place at heat pumps covered by Section 11(1) of the Act on Electricity Taxation, the refund is reduced only for the portion of the recovered heat that exceeds 3 times the electricity consumption of the heat pump. The rate in the first sentence is regulated in accordance with Section 32a of the Act on Energy Tax on Mineral Oil Products, etc. There is no reduction to the tax refund for one's own consumption of recovered heat that qualifies for a refund under paragraph (14).' **Section 3** The Act concerning taxes on coal, lignite, and coke, etc., cf. Consolidated Act No. 1099 of 1 July 2020, as amended by Section 10 of Act No. 1728 of 27 December 2018, Section 3 of Act No. 138 of 25 February 2020, Section 3 of Act No. 2225 of 29	

December 2020 and Section 14 of Act No. 1240 of 11 June 2021, is amended as follows: **1. ---** **2.** *Section 8(8)* shall be worded as follows: ‘*Paragraph (8).* To the extent that some of the hot water or heat that qualifies for a refund in accordance with paragraph (1), paragraph (3), point 2 or paragraph (4) is subsequently utilised in special installations set up to recover heat, the total refund in accordance with the Energy Tax on Mineral Oil Products etc. Act, the Act on the Taxation of Natural Gas and Town Gas etc. and this Act will be reduced by DKK 24.5 per GJ of heat (2015 level). If the Minister for Climate, Energy and Utilities decides that an undertaking may be included in an energy efficiency scheme for surplus heat, there is a tax exemption for the supplies of taxable surplus heat concerned from the day on which the application for participation in the scheme is submitted, and until the undertaking's participation in the scheme in accordance with Chapter 4 c of the Heat Supply Act ceases. At the request of the customs and tax authorities, the undertaking must be able to present documentation of its participation in the scheme and of how the surplus heat covered by the scheme is determined. Where hot water or heat covered by the first sentence is	

supplied to heat supply companies, there shall be no reduction in the refund if there is an agreement between the heat supplier and the heat supply company that the supply consists exclusively of surplus heat, that the heat is supplied free of charge and that the heat supply company instead pays a tax equal to the reduction in the refund resulting from the first sentence. Heat supply undertakings that choose to pay tax under the fourth sentence on the basis of information provided by the heat supplier shall register with the customs and tax administration and keep an account of the amount of surplus heat received. Heat covered in sentences 1, 2 and 4 and any consumption of electricity in heat pumps for the recovery of surplus heat shall be measured individually. The supplier of surplus heat is responsible for carrying out the measurement. No refund in accordance with paragraph (1); paragraph (3) sentence 2; or paragraph (4) is paid if quantities of heat are not measured or the recovery has led to increased fuel consumption at the installation from which the heat is recovered. If the recovery takes place at heat pumps covered by Section 11(1) of the Electricity Taxation Act, , the refund is reduced only for the portion of the recovered heat that exceeds 3 times the electricity consumption of the heat pump. The	

rate in the first sentence is regulated in accordance with Section 32a of the Act on Energy Tax on Mineral Oil Products, etc. There is no reduction to the tax refund for one's own consumption of recovered heat that qualifies for a refund under paragraph (14).' **Section 4.** The Act on Energy Tax on Mineral Oil Products, etc., cf. Consolidated Act No. 1349 of 01 September 2020, as amended by Section 14 of Act No. 1728 of 27 December 2018, Section 4 of Act No. 138 of 25 February 2020, Section 4 of Act No. 2225 of 29 December 2020 and Section 1 of Act No. 1240 of 11 June 2021, is amended as follows: **1. ---** **2.** *Section 11(9)* shall read as follows: '*Paragraph (9).* To the extent that some of the hot water or heat that qualifies for a refund in accordance with paragraph (1), paragraph (4), point 2 or paragraph (5) is subsequently utilised in special installations set up to recover heat, the total refund in accordance with the Act concerning taxes on coal, lignite, and coke, etc., the Act on the taxation of Natural Gas and Town Gas etc. and this Act will be reduced by DKK 24.5 per GJ of heat (2015 level). If the Minister for Climate, Energy and Utilities decides that an undertaking may be included in an energy efficiency	

scheme for surplus heat, there is a tax exemption for the supplies of taxable surplus heat concerned from the day on which the application for participation in the scheme is submitted, and until the undertaking's participation in the scheme in accordance with Chapter 4 c of the Heat Supply Act ceases. At the request of the customs and tax authorities, the undertaking must be able to present documentation of its participation in the scheme and of how the surplus heat covered by the scheme is determined. Where hot water or heat covered by the first sentence is supplied to heat supply companies, there shall be no reduction in the refund if there is an agreement between the heat supplier and the heat supply company that the supply consists exclusively of surplus heat, that the heat is supplied free of charge and that the supply company instead pays a tax equal to the reduction in the refund resulting from the first sentence. Heat supply undertakings that choose to pay tax under the fourth sentence on the basis of information provided by the heat supplier shall register with the customs and tax administration and keep an account of the amount of surplus heat received. Heat covered in sentences 1, 2 and 4 and any consumption of electricity in heat pumps for the recovery of surplus heat shall be measured individually.	

The supplier of surplus heat is responsible for carrying out the measurement. No refund in accordance with paragraph (1); paragraph (4) sentence 2; or paragraph (5) is paid if quantities of heat are not measured or the recovery has led to increased fuel consumption at the installation from which the heat is recovered. If the recovery takes place at heat pumps covered by Section 11(1) of the Act on Electricity Taxation, the refund is reduced only for the portion of the recovered heat that exceeds 3 times the electricity consumption of the heat pump. The rate in the first sentence is adjusted in accordance with Section 32a. There is no reduction to the tax refund for one’s own consumption of recovered heat that qualifies for a refund under paragraph (15).’	
Section 7 *Paragraph (2).* --- *Paragraph (3).* The Minister for Taxation shall determine the date of entry into force of Section 2(2), Section 3(2) and Section 4(2). *Paragraph (4).* ---	**2.** *Section 7(3)* is repealed. Paragraph (4) subsequently becomes paragraph (3).