

Appendix to income tax return

Income year: _____

Name: _____

IIN- /CVR-nr.: _____
(Business reg.no.)CPR-nr.: _____
(Civil reg.no.)

Appendix to the income tax return concerning controlled transactions, of Section 36 a to 36 d of the Income Tax Act.

		(tick)	
		YES	NO
1.	Exerts determinative influence on legal persons or has a permanent establishment abroad <i>(By controlling influence means ownership or disposal of voting rights so that, directly or indirectly, more than 50% of the share capital or more than 50% of the votes are held)</i>	<input type="checkbox"/>	<input type="checkbox"/>
2.	Is subject to controlling influence by individuals or legal persons, or is an individual or legal person with a permanent establishment in Greenland	<input type="checkbox"/>	<input type="checkbox"/>
3.	Is otherwise associated with a legal person	<input type="checkbox"/>	<input type="checkbox"/>
4.	The taxable unit's principal field of activity <i>(should be stated generally, not limited by only controlled transactions):</i>		
	Production (tick) <input type="checkbox"/>		
	Trade <input type="checkbox"/>		
	Financial <input type="checkbox"/>		
	Service <input type="checkbox"/>		
	Other <input type="checkbox"/>		
5.	Exact number of units on which there has been controlled transactions:	Number <input style="width: 80px; height: 20px;" type="text"/>	
6.	Does the total controlled transactions in the income statement exceed DKK 5 million for the income year?	<input type="checkbox"/>	<input type="checkbox"/>
7.	Did the total amount of debt, calculated due to the Income Tax Act § 36 c, by the end of the income year exceed DKK 5 million, and the total foreign capital including debt, more than twice the equity calculated due to the same legislation?	<input type="checkbox"/>	<input type="checkbox"/>

Type of controlled transactions:

Gross figure in DKK mill.

Profit and loss account:

	below 10	between 10-100	over 100
8. <u>Sale of goods and other current assets (gift are regarded as equivalent to purchase and sales)</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
9. <u>Purchase of goods and other current assets (gift are regarded as equivalent to purchase and sales)</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
10. <u>Income from services, including management fees, and cost sharing</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
11. <u>Expenses for services, including management fees, and cost sharing</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
12. <u>Rental and leasing income</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
13. <u>Rental and leasing expenses</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
14. <u>Income deriving from intangible assets (e.g. royalties and similar payments for the use of intellectual property)</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
15. <u>Expenses relating to intangible assets (e.g. royalties and similar payments for the use of intellectual property)</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
16. <u>Financing income</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
17. <u>Financing expenses</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18. <u>Subsidies received, including waivers of loans</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19. <u>Subsidies given, including waivers of loans</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20. <u>Other income (All other income than mentioned above)</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21. <u>Other expenses (All other expenses than mentioned above)</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Balance sheet:

22. <u>Sale of intangible fixed assets</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
23. <u>Purchase of intangible fixed assets</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24. <u>Sale of tangible fixed assets</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25. <u>Purchase of tangible fixed assets</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26. <u>Sale of capital participation in associated companies</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27. <u>Purchase of capital participation in associated companies</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28. <u>Sale of other financial fixed assets</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29. <u>Purchase of other financial fixed assets</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30. <u>Loans from legal persons or individuals (max. in the income year)</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31. <u>Loans to legal persons or individuals (max. in the income year)</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32. <u>Other financing granted, including financial contracts</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33. <u>Other financing received, including financial contracts</u>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>