DENMARK

SMALL AND MEDIUM ENTERPRISES AND TRANSFER PRICING

1. Have you established a dedicated website/webpage as a single point of information for SMEs on transfer pricing matters? Alternatively, has information for SMEs on transfer pricing matters been made available electronically via an existing website/webpage? In which language(s) is the information available?

Denmark does not have a dedicated website/webpage for SMEs on transfer pricing matters. Information for SMEs is available on http://www.skat.dk/SKAT.aspx?oId=124 – see C.D.11. Transfer Pricing. The information is available in Danish. The guidance includes a description of the relevant legislation and administrative practice.

2. Do you have a single definition of SME that applies for most direct tax purposes?

No specific definition of SME for tax purposes.

3. Do you apply a specific SME definition for transfer pricing purposes?

Specific criteria for transfer pricing documentation requirements in Denmark:
When the group has less than 250 employed and either a total balance of less than DKK 125 million (on a yearly basis) or a turnover of less than DKK 250 million the transfer pricing documentation requirements apply only for the following transactions:
- controlled transactions with persons (individuals and legal persons) which are residents of a state without a DTC with Denmark and that state is neither a EC-member state or a EEA-member state
and
- controlled transactions with a permanent establishment which is located in a state without a DTC with Denmark and that state is neither a EC-member state or a EEA-member state
and
- controlled transactions with a permanent establishment which is located in Denmark provided that the taxable entity is a resident of a state which do not have a DTC with Denmark and that state is neither a EC-member state or a EEA-member state.

4. What specific services for SMEs are in place e.g. advanced pricing agreements, dispute resolution (pre- or post-audit), etc.? Is information on these services available electronically on the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

Advanced pricing agreements can be obtained by all taxpayers regardless of the size or type of enterprise.

See above concerning transfer pricing documentation requirements for SME.
5. Are training materials made available to SMEs electronically via the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

No

6. Is information on procedures to provide SMEs with advance certainty on transfer pricing issues (e.g. advanced pricing agreements, rulings and clearances) available electronically via the website(s) identified in question 1 or it is only available from some other source? In which language(s) is the information available?

The information is available in Danish.
Link: http://www.skat.dk/SKAT.aspx?oId=124
- see C.D.11.7.3 – Advanced pricing agreements

7. Is there a dedicated contact point available to SMEs for transfer pricing compliance issues?

Danish Customs and Tax Administration (SKAT)
Compliance
Centre for Large Enterprises
Competent Authority
Sluseholmen 8 B
DK- 2450 Copenhagen NV
Att.: Troels Kjølby Nielsen / Head of Competent Authority

8. Is there a dedicated contact point for advanced pricing agreements, clearances and rulings available to SMEs?

Danish Customs and Tax Administration (SKAT)
Compliance
Centre for Large Enterprises
Competent Authority
Sluseholmen 8 B
DK- 2450 Copenhagen NV
Att.: Troels Kjølby Nielsen / Head of Competent Authority

9. Is there a dedicated contact point available to SMEs who want to claim relief from double taxation as a result of a transfer pricing adjustment?

Danish Customs and Tax Administration (SKAT)
Compliance
Centre for Large Enterprises
Competent Authority
Sluseholmen 8 B
DK- 2450 Copenhagen NV
Att.: Troels Kjølby Nielsen / Head of Competent Authority