

**Documentation of statistics for
Corporate Taxation 2016**

1 Introduction

The purpose of the Corporate taxation is to analyze trends in companies' taxable income and tax payments.

2 Statistical presentation

Corporate Taxation is an annual statistic of the taxable income and tax for all companies, and made from the companies' declaration to SKAT.

The statistics is shown by type of company and type of industry.

2.1 Data description

The statistic provides data on incomes and assessed taxes in companies etc. The statistics, that provides information to analyze business cycles, is included in total overview of taxes.

In 2005 a new joint taxation were introduced. These rules mean that all subsidiaries and affiliated companies information of a fiscal nature are reported by their parent or management company. The tax for subsidiaries and affiliated companies is therefore zero in the statistics.

2.2 Classification system

The industries in the statistics follow the Danish industry nomenclature DBo7. A full description of the industries can be found in [Danish Industrial Classification 2007](#).

2.3 Sector coverage

Denmark.

2.4 Statistical concepts and definitions

Branche: En beskrivelse af selskabets aktivitet. Til at bestemme brancher benytter Danmarks Statistik Dansk Branchekode, som er en 6-cifret nomenklatur baseret på EU's branchenomenklatur, NACE, der udgør de første 4 cifre i Dansk Branchekode

Ejertype: Beskriver hvilken type selskab, det drejer sig om (A/S, ApS osv.)

Selskabsskat: Den skat der er beregnet af den skattepligtige indkomst og herefter korrigeret for udbytte fra datterselskaber, udenlandsk virksomhed og dobbeltbeskatning

Selskabsskatteprocent: Beskriver den procent et selskab skal betale af deres skattepligtige indkomst i skat

Skattepligtig indkomst: Beskriver den indkomst som bruges til at beregne selskabsskatten ud fra

2.5 Statistical unit

All companies and foundations.

2.6 Statistical population

All companies and foundations - except sole proprietorships

2.7 Reference area

Denmark.

2.8 Time coverage

The statistics covers the period 1996-2016.

2.9 Base period

Not relevant for these statistics.

2.10 Unit of measure

Million DKK.

2.11 Reference period

End of the fiscal year (31st December).

2.12 Frequency of dissemination

The statistics are compiled and published annually.

2.13 Legal acts and other agreements

The legal authority to collect data is provided by section 8 of the Act on Statistics Denmark.

The statistic falls under Council Regulation 2223/1996, Council Regulation 2516/2000, Commission Regulation 995/2001, and Commission Decision 3637/2001.

2.14 Cost and burden

There is no response burden as the data are collected via registers.

2.15 Comment

On Statistics Denmark's homepage is a page on [Corporate taxation](#)

3 Statistical processing

Data from 3S are combined with information on the industry and owner code from the Business Register.

3.1 Source data

Data are compiled from the Register of Corporate Taxation (3S) from SKAT. It registers all corporations and their tax base; it is updated frequently, and is a part of the Central Customs and Tax Administration.

3.2 Frequency of data collection

Data are collected annually.

3.3 Data collection

Statistics Denmark receives data from the company tax system 3S once a year in early December for the last two years.

3.4 Data validation

Data from 3S undergoes checks that examine the fields in the 3S is completed.

3.5 Data compilation

Data from 3S are combined with information on the industry and owner code from the Business Register.

3.6 Adjustment

No adjustment of data in addition to what are described in Data Validation and Data Processing.

4 Relevance

The statistics are part in the general economic debate.

4.1 User Needs

- Users: Local authorities, government departments, organizations, private firms and private persons.
- Applications: The statistics brings information on incomes and assessed taxes in companies etc.

4.2 User Satisfaction

Data regarding user satisfaction is not gathered at this time.

4.3 Data completeness rate

All data is published.

5 Accuracy and reliability

- Coverage: The statistics cover all taxable companies.
- Collection: The data comes from the register of corporate taxpayers (3S) from SKAT, which is the basis for the administration of the corporation taxation.
- Machining: The data are subject to error detection and results control before publication.

There are no uncertainty calculations.

5.1 Overall accuracy

As the data is compiled from administrative registers, the overall accuracy is considered to be very high.

5.2 Sampling error

Not relevant for these statistics.

5.3 Non-sampling error

Not relevant for these statistics.

5.4 Quality management

Statistics Denmark follows the recommendations on organisation and management of quality given in the Code of Practice for European Statistics (CoP) and the implementation guidelines given in the Quality Assurance Framework of the European Statistical System (QAF). A Working Group on Quality and a central quality assurance function have been established to continuously carry through control of products and processes.

5.5 Quality assurance

Statistics Denmark follows the principles in the Code of Practice for European Statistics (CoP) and uses the Quality Assurance Framework of the European Statistical System (QAF) for the implementation of the principles. This involves continuous decentralized and central control of products and processes based on documentation following international standards. The central quality assurance function reports to the Working Group on Quality. Reports include suggestions for improvement that are assessed, decided and subsequently implemented.

5.6 Quality assessment

The information comes from administrative records and is generally considered to be of a high quality.

5.7 Data revision - policy

Statistics Denmark revises published figures in accordance with the [Revision Policy for Statistics Denmark](#). The common procedures and principles of the Revision Policy are for some statistics supplemented by a specific revision practice.

5.8 Data revision practice

Data from any given income year are revised, when next year's data are published.

6 Timeliness and punctuality

The statistics is published in March two years after the tax year.

6.1 Timeliness and time lag - final results

The statistics is published in March two years after the tax year.

6.2 Punctuality

The statistics are usually published without delay in respect to the scheduled data.

7 Comparability

There are no problems with comparability over time. But changes in the corporate tax rate have occurred.

7.1 Comparability - geographical

Not relevant for these statistics.

7.2 Comparability over time

There are no problems with comparability over time. But changes in the corporate tax rate have occurred.

7.3 Coherence - cross domain

Comparable statistics are not available.

7.4 Coherence - internal

Not relevant for these statistics.

8 Accessibility and clarity

- [News from Statistics Denmark](#),
- [Skatter og Afgifter \(Taxes and duties\)](#)
- [Statbank](#).

8.1 Release calendar

The publication date appears in the release calendar. The date is confirmed in the weeks before.

8.2 Release calendar access

The Release Calendar can be accessed on our English website: [Release Calendar](#).

8.3 User access

Statistics are always published at 8:00 a.m. at the day announced in the release calendar. No one outside of Statistics Denmark can access the statistics before they are published.

8.4 News release

The newest data are published in [News from Statistics Denmark](#).

8.5 Publications

The figures and explanatory text are included in [Skatter og Afgifter \(Taxes and duties\)](#).

8.6 On-line database

The figures are published in [Statbank](#).

8.7 Micro-data access

There is no access to micro-data. The basic data is stored in Statistics Denmark with information about the individual companies, their income, deductions and tax amounts and their corporation organization and industry.

8.8 Other

It is possible to order withdrawal of the material on the general terms of service.

8.9 Confidentiality - policy

In the preparation of Corporate Taxation Statistics Denmark's data confidentiality policy is followed: [\[Link\]\(http://www.www.dst.dk/ext/292786082/0/formid/Datafortrolighedspolitik in Denmark Statistik.pdf\)](http://www.www.dst.dk/ext/292786082/0/formid/Datafortrolighedspolitik%20in%20Denmark%20Statistik.pdf).

8.10 Confidentiality - data treatment

In the preparation of Corporate Taxation Statistics Denmark's data confidential policy is followed: [Link]([https://www.dst.dk/ext/292786082/0/formid/Datafortrolighedspolitik in Denmark Statistik.pdf](https://www.dst.dk/ext/292786082/0/formid/Datafortrolighedspolitik%20in%20Denmark%20Statistik.pdf)).

8.11 Documentation on methodology

Documentation of the statistics is published in Offentlige Finanser (Public finances) appearing in the series Statistiske Efterretninger (Statistical News) and in the yearly publication [Skatter og Afgifter \(Taxes and duties\)](#).

8.12 Quality documentation

Results from the quality evaluation of products and selected processes are available in detail for each statistics and in summary reports for the Working Group on Quality.

9 Contact

The administrative placement of this statistics is in the division of Government Finances. The person responsible is Per Svensson, tel. +45 39 17 34 53, e-mail: psv@dst.dk

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