

**Documentation of statistics for  
Corporate Taxation 2018**

## 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 The Danish Tax Agency.

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

**Industries:** A description of the company's activity. To determine the industries Statistics Denmark use Danish Industrial Classification, which is a 6-digit nomenclature based on the NACE. NACE constitutes the first 4 digits of the Danish Industrial Classification.

**Type of ownership:** Describes the type of company (limited company, private limited company etc.)

**Corporation tax:** The tax is calculated by the taxable income and then adjusted for dividends from subsidiaries, foreign interest and double taxation.

**Corporation tax rate:** Describes the per cent a company have to pay as tax from the taxable income

**Taxable income:** The income that a subject to the tax.

### 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 1996-2018.

## **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 DIAS 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 (DIAS) from The Danish Tax Agency. 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 DIAS once a year in early December for the last two years.

#### **3.4 Data validation**

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

#### **3.5 Data compilation**

Data from DIAS 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 (DIAS) from The Danish Tax Agency, 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](mailto:psv@dst.dk)

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