

The advance tax assessment

0 Administrative Information about the Statistical Product	Latest update
<p>0.1 Name The advance tax assessment</p> <p>0.2 Subject Area Public Finance</p> <p>0.3 Responsible Authority, Office, Person, etc. <i>Public Finance</i> Per Svensson, phone 39 17 34 53, e-mail: psv@dst.dk</p> <p>0.4 Purpose and History The purpose of <i>The advance tax assesment</i> is to analyse the income and income tax in accordance with the advance tax assessment for the income (fiscal) year.</p>	<p>June 21 2006</p> <p>Table of contents 0 Administrative Information about the Statistical Product 1 Contents 2 Time 3 Accuracy 4 Comparability 5 Accessibility </p> <p>Contact info <i>Public Finance</i> Per Svensson ☎ 39 17 34 53 ✉ psv@dst.dk </p> <p>Shortcut to this page www.dst.dk/declarations/875 </p>

From the year 2005 the statistic no longer appear as an individual statistic and is only published as a part of the yearbook *Taxes and duties (Skatter og afgifter)*.

0.5 Users and Application

Users:

Municipalities, counties, government departments, NGO's, private firms and private persons.

Application:

Information about the development in the size of the various tax concepts of the advance tax assessment.

0.6 Sources

Data are compiled from the Central Customs and Tax Administration.

0.7 Legal Authority to Collect Data

The legal authority to collect data is provided by section 6 of the Act on Statistics Denmark as subsequently amended by Act no. 15 of 12th January 1972, by Act no. 386 of 13th June 1990, by Act no. 1025 of 19th December 1992 and most recently by Act no. 295 of 2nd May 2000.

0.8 Response burden

There is no response burden

0.9 EU Regulation

Is irrelevant to the statistics

[▲ Go to top of page](#)

1 Contents

1.1 Description of Contents

The statistics analyse the income and the income tax of the advance tax assessment for the income (fiscal) year. The advanced tax assessment of the income is based on a forecast.

1.2 Statistical Concepts

The following various income concepts are used:

Personal income comprises all incomes included in the taxable income, excluding capital income. Deductions for labour market and pension contributions are granted

Capital income comprises interest received and interest paid and surplus or deficit on one-family or two-family houses, etc.

Income deductions (ligningsmæssige fradrag) comprise, for example: unemployment insurance contributions and amount deductible for transport between home and workplace.

"*Taxable income*" is defined as *Personal income* plus *Capital income* minus *Income deductions* (ligningsmæssige fradrag)

Share income comprises, for example: Share dividends

The advance taxes are the following various final tax concepts:

Central government tax (state tax)

comprises "low income part tax" (proportional tax scale), "additional intermediate income part tax" and "additional high income part tax" (progressive tax scale, which gives the highest income the highest tax rate)

Municipal tax (proportional tax scale)

County tax (proportional tax scale)

Church tax (proportional tax scale)

Corporation tax scheme for self-employed persons (voluntary)

Share tax comprises, for example: additional share dividend tax

Taxes on imputed income from owner-occupied dwellings (until 2000 part of capital income)

[▲ Go to top of page](#)

2 Time

2.1 Reference Period

1st of January the concerning income year

2.2 Date of Publication

Around October 1st.

2.3 Punctuality

The statistics are usually published without delay in relation to the scheduled date

2.4 Frequency

The statistics are compiled and published annually.

[▲ Go to top of page](#)

3 Accuracy

3.1 Overall accuracy

The overall accuracy is considered to be very high, because Statistics Denmark uses the data from the "second" assessment of which the allowed chances from the taxpayers are included.

3.2 Sources of inaccuracy

Collections:

Statistics Denmark collects data from the Central Customs and Tax Administration ("System 28").

Refinement:

The data are subject to error detection before they are published.

3.3 Measures on accuracy

The statistical uncertainty is not calculated

[▲ Go to top of page](#)

4 Comparability

4.1 Comparability over Time

There are no major problems with comparability back to the tax reform in 1987.
But changes in tax rates have occurred and new taxes have been introduced.

4.2 Comparability with other Statistics

Comparable statistics are not available

4.3 Coherence between provisional and final statistics

Only final figures are published

[▲ Go to top of page](#)

5 Accessibility

5.1 Forms of dissemination

Current publishing:

The statistics are published in *Offentlige Finanser* (Public finances) appearing in the series *Statistiske Efterretninger* (Statistical News) until and including 2004.

Yearbooks:

Skatter og Afgifter (Taxes and duties) until and including 2004.

5.2 Basic material: Storage and usability

Statistics Denmark stores the basic data files on paper as total figures for all taxpayers but with the possibility of conducting a breakdown of the aggregated concepts. Additional statistics can be provided on condition of payment.

5.3 Documentation

Documentation of the statistics are 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).

5.4 Other Information

From the year 2005 this statistic no longer appear as an individual statistic.

[▲ Go to top of page](#)