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January 2025

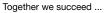
Audit. Tax. Consulting.

Overview of the Danish VAT deductibility rules

Deductibility overview

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## This table displays the most typical costs, where specific VAT deduction rules apply

Please note that the mentioned deduction rates are only applicable in proportion to your company's general right to deduct VAT. Therefore, 100% deduction of VAT can only be applied if your company, in general, deducts VAT in full.

Type of cost	D	Deductible VAT %		
Entertainment, accommodation, restaurants etc.	0%	Partly	100%	
Accommodation at hotels, motels, hostels etc.			x	
Food etc. in a hotel, restaurant, cafeteria, bistro, grill bar etc.		25%		
Food served for business partners and staff during internal and external business meetings etc. at the company's own premises			х	
Food served at the company's own premises, including fruit and breakfast (except for purchases for the company canteen)	x			
Entertainment	х			
Setting up tables, benches, stages etc. for arrangements/events			х	
Flowers, wine, other gifts	х			
Flowers for decoration of company premises			х	
Coffee, tea, water etc. for staff	х			
Coffee, tea, water etc. for business partners and staff during business meetings			x	
Acquisition and operation of coffee and water machines			х	
Purchases to the company canteen (presupposes settlement of canteen/sales VAT)			x	
Advertising				
Advertising gifts with value over DKK 100 per item, VAT excl.	х			
Advertising gifts with company name and logo with value less than DKK 100, VAT excl.			х	
Sample goods, demonstration of products			x	
Sponsor gifts and contributions with advertising value			х	
Sports clothing with company logo for temporary use by company's staff			х	
Advertising in media, signs, brochures			х	
Courses and moving				
Course fees invoiced as a single service			x	
Separately invoiced accommodation and catering/restaurant services in connection with a course. Companies which provide courses have full VAT deduction on accommodation and only respectively 25 % VAT deduction on restaurant services. *Special rules apply when partici- pants are from (partially or fully) VAT exempt businesses etc.			x	

Courses and moving		0%	Partly	100%	
Study books and other course	materials			x	
Employee's work-related movir	ng costs			х	
Work clothing					
Work clothing and uniforms ow	rned by the company			×	
Civil clothing with company log	o, restricted private use			х	
IT and telecommunication					
Employee phones, stationary lir	nes, invoice addressed to company		50%		
Mobile phones with no private	use			х	
Mobile phones with private use	)		Best estimate		
ADSL-lines			Best estimate		
Home computers, laptops and private use	tablets for both work-related and		Best estimate		
Home computers, laptops and	tablets with no private use			х	
Cars and bridge tolls					
Øresund (all car types)				х	
Storebælt, passenger cars		x			
Storebælt, cargo and commerc	cial vehicles (yellow licence plates)			х	
Passenger cars, acquisition an	d operation	х			
Passenger cars, long term leas - is used more than 10% for bu - is leased for more than 6 mor	usiness purposes, and		Noted on the invoice by the leasing company		
Cargo and commercial vehicles	s up to 3 tons, operation			x	
Cargo and commercial vehicles	up to 3 tons, purchase, no private use			х	
Cargo and commercial vehicles also private use	s up to 3 tons, purchase,	x			
Cargo and commercial vehicles	s up to 3 tons, leasing, no private use			×	
Cargo and commercial vehicles	s up to 3 tons, leasing, also private use	9	1/3		
Establishment and operatio	n of charging stations without set	lement			
Type of vehicle	Use of the vehicle	Right of deduction %			
Passenger cars	Regardless of use in the company	0			
Cargo and commercial vehicles up to 3 tons	Only in the company (yellow plates)	100%			
	Not only in the company (parrot plates)	100%			
Lorries with a permissible total	Only in the company	100%			
weight of more than 3 tons	Not only in the company	Best estin	Best estimate		

The sale of electricity is subject to VAT and the establishment and operation of charging points for the sale of electricity entitles you to a full deduction regardless of the type and use of the vehicle.