

**Documentation of statistics for
Corporate Taxation 2020**

1 Introduction

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

2 Statistical presentation

The statistics 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

All sectors are covered.

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

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 1996-2020.

2.9 Base period

Not relevant for these statistics.

2.10 Unit of measure

Million DKK.

2.11 Reference period

1st January to 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 direct 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 the Register of Corporate Taxation (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.

3.2 Frequency of data collection

Data is 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 five years. Some tax cases are not concluded until several years after the end of the income year. The Danish tax authorities will thus continually receive corrections to data.

3.4 Data validation

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

3.5 Data compilation

DIAS consists of four elements. These are combined, and data are checked for consistency between the four elements.

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

Central users of the statistics are local authorities, government departments, organizations, private firms and private persons. 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

The statistics cover all taxable companies. 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. Some tax cases are not concluded until several years after the end of the income year. The Danish tax authorities will thus continually receive corrections to data.

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. Data from 1996 is presented in Statbank.

7.3 Coherence - cross domain

The Danish Tax Agency publish every year the open taxlist, that show what each company pays i corporation tax. The Ministry of Taxation publish every year an article on corporation tax.

7.4 Coherence - internal

Not relevant for these statistics.

8 Accessibility and clarity

The statistics are published in *Nyt fra Danmarks Statistik* (News from Statistics Denmark, in Danish only), in the annual publication [Skatter og Afgifter \(Taxes and duties\)](#) (in Danish only) and in the [Statbank](#) Denmark.

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 the news release [Nyt fra Danmarks Statistik](#) (in Danish only).

8.5 Publications

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

8.6 On-line database

The statistics are published in the StatBank under the subjects in the following tables:

- [SELSK3](#): Corporation tax levied - DB07 by industry, income and tax and time
- [SELSK1](#): Corporations etc. by type, assessed income and time
- [SELSK2](#): Taxpaying corporations, etc. by type, income and tax and time

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

[Data Confidentiality Policy](#) for Statistics Denmark is applied.

8.10 Confidentiality - data treatment

The statistics are published at a level that does not require further treatment to ensure confidentiality.

8.11 Documentation on methodology

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

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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