



How to handle Tax Agency's proposal - a step-by-step guide

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01

Review proposal carefully

If you have received a proposed decision from the Tax Agency and disagree with it, it is important to understand the process and your options. A tax proposal is the Tax Agency's preliminary assessment of how much tax you owe, based on the information about income and deductions recorded.

When you receive a tax proposal, it is important to check all the information provided. This typically includes:

Income

Review all sources of income listed by the Tax Agency, such as wages, rental income or business income.

Deductions

Confirm that any deductions you are entitled to have been included, such as work-related expenses, interest expenses or donations.

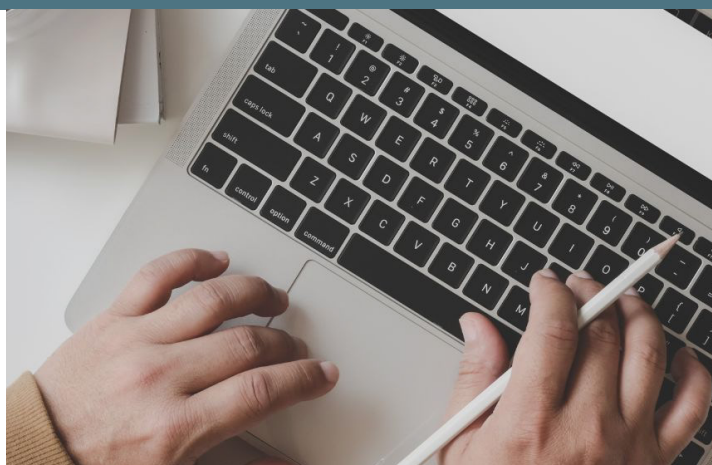
Taxable income

Check that the taxable amount is correct and that all your income has been included.

Compare with your own documents

Compare the tax proposal with your own information – payslips, bank statements and receipts for deductions.





If you find errors in your tax proposal, it is important to act before the final annual statement is issued.

Here's how:

- **contact your employer**

If the income information is incorrect – for example, if your salary is listed too high – you must ask your employer to correct the error and send updated documentation to the Tax Agency.

- **claim missing deductions**

If you notice that certain deductions –like commuting allowances or union membership fees–were not included in your tax records, you should submit.

- **attach documentation**

Collect and upload relevant documents such as invoices, receipts or bank statements that confirm your information.

For example, did you have travel expenses to and from work, but are not deducted?

Find your travel information and attach a summary together with remarks and any relevant documents.

The Tax Agency will review the material before making a decision.

By correcting discrepancies, you ensure that the proposal is correct .

03 Submit objection



You must submit your comments within 14 days of receiving the proposal.

If you do not respond, Tax Agency will proceed with their decision and you will lose the right to appeal.

Submitting comments is the most important step because Tax Agency will make a decision based on both their own information and the objection you raise.

Justified and clearly formulated comments may lead to the proposal being changed in your favor.

What happens if you do not respond?

Tax Agency will issue a decision based on the proposed changes.

If you do not agree, you must submit a written objection to the Tax Agency, clearly stating your reasons and including any supporting documentation.

04 Appeal to Skatteankestyrelsen

If you disagree with the decision of the Tax Agency, you can appeal to the Tax Appeals Agency within 3 months of receipt.

Appeal fee: 1.200 kr. You will get your money back if you are fully or partially successful in your appeal.

Important: The decision of the Tax Agency does not have a suspensive effect. This means that if you choose to appeal the decision, you are still required to pay the tax amount calculated by the Tax Agency within the decision.

If you appeal the decision and want to avoid paying the disputed amount in the meantime, you can apply for a deferral of payment (postponement of payment).

What is a deferral of payment?

It gives you the opportunity to postpone payment until the appeal is resolved – but you must apply for it separately to Tax Agency.



Our team has effectively guided clients through the tax system, securing favorable outcomes.

TAX REASSESSMENT

In this case, Tax Agency (Skattestyrelsen) had originally decided to increase the client's personal income by 76.500 kr. on the assumption that the amount was undeclared.

With our legal assistance, we appealed the Tax Agency's decision.

Tax Appeals Board (Skatteankestyrelsen) overturned the Tax Agency's decision.

The Appeals Board found that the disputed amount of 76.500 kr. could not be considered undeclared, and the original tax assessment was annulled.

In addition, the Tax Appeals Board referred to section 26(1) of the tax administration act, which states that Tax Agency (Skattestyrelsen) may only change a tax assessment until 1 May of the fourth year following the income year.

In this case, the attempt to change the assessment after this deadline was declared invalid.

TRANSPORTATION DEDUCTION

In another case, we supported a client who had received a decision from the Tax Agency (Skattestyrelsen) concerning their travel allowance.

After carefully reviewing the case and the client's tax records, we discovered inaccuracies in the Tax Agency's initial assessment.

By gathering the relevant documentation and submitting a comprehensive legal objection, we succeeded in securing a revised evaluation of the deduction.

This led the Tax Agency to correct their decision, resulting in a refund of 26.000 kr., which the client was rightfully entitled to.



PROPOSAL

Dealing with a tax proposal from the Tax Agency can seem overwhelming, but with insight into the process and knowledge of your rights, you are in a much stronger position.

Whether you want to object, appeal a decision or apply for a deferral, it is important to act in a timely manner and submit the right documentation.

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