

Contact details

PwC, Strandvejen 44, 2900 Hellerup

Zaza Pernille Ferndal Hansen

T: 2427 0570,

E: zaza.fernille.ferndal.hansen@pwc.com

PwC, Nobelparken,
Jens Chr. Skous Vej 1,
8000 Aarhus C

Mathias Weje Knappmann

T: 6017 1530,

E: mathias.weje.knappmann@pwc.com

www.pwc.dk



Deductibility overview

January 2024

Overview of
the Danish VAT
deductibility
rules

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	Deductible VAT %		
	0%	Partly	100%
Entertainment, accommodation, restaurants etc.			
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			x
Food served at the company's own premises, including fruit and breakfast (except for purchases for the company canteen)	x		
Entertainment	x		
Setting up tables, benches, stages etc. for arrangements/events			x
Flowers, wine, other gifts	x		
Flowers for decoration of company premises			x
Coffee, tea, water etc. for staff	x		
Coffee, tea, water etc. for business partners and staff during business meetings			x
Acquisition and operation of coffee and water machines			x
Purchases to the company canteen (presupposes settlement of canteen/sales VAT)			x
Advertising			
Advertising gifts with value over DKK 100 per item, VAT excl.	x		
Advertising gifts with company name and logo with value less than DKK 100, VAT excl.			x
Sample goods, demonstration of products			x
Sponsor gifts and contributions with advertising value			x
Sports clothing with company logo for temporary use by company's staff			x
Advertising in media, signs, brochures			x
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 participants are from (partially or fully) VAT exempt businesses etc.			x

	0%	Partly	100%
Courses and moving			
Study books and other course materials			x
Employee's work-related moving costs			x
Work clothing			
Work clothing and uniforms owned by the company			x
Civil clothing with company logo, restricted private use			x
IT and telecommunication			
Employee phones, stationary lines, invoice addressed to company		50%	
Mobile phones with no private use			x
Mobile phones with private use		Best estimate	
ADSL-lines		Best estimate	
Home computers, laptops and tablets for both work-related and private use		Best estimate	
Home computers, laptops and tablets with no private use			x
Cars and bridge tolls			
Øresund (all car types)			x
Storebælt, passenger cars	x		
Storebælt, cargo and commercial vehicles (yellow licence plates)			x
Passenger cars, acquisition and operation	x		
Passenger cars, long term leasing when the car - is used more than 10% for business purposes, and - is leased for more than 6 months		Noted on the invoice by the leasing company	
Cargo and commercial vehicles up to 3 tons, operation			x
Cargo and commercial vehicles up to 3 tons, purchase, no private use			x
Cargo and commercial vehicles up to 3 tons, purchase, also private use	x		
Cargo and commercial vehicles up to 3 tons, leasing, no private use			x
Cargo and commercial vehicles up to 3 tons, leasing, also private use		1/3	
Establishment and operation of charging stations without settlement			
Type of vehicle	Use of the vehicle	Right of deduction %	
Passenger cars	Regardless of use in the company	0	
	Only in the company (yellow plates)	100%	
Cargo and commercial vehicles up to 3 tons	Not only in the company (parrot plates)	100%	
	Only in the company	100%	
Lorries with a permissible total weight of more than 3 tons	Only in the company	100%	
	Not only in the company	Best estimate	
Establishment and operation of charging stations for sale of electricity			
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.			