



The new Danish Bookkeeping Act

May 2022



Audit. Tax. Advisory

Together we succeed ...



By Henrik Steffensen and Martin Kristensen, PwC

The new Danish Bookkeeping Act implies major changes in the use of IT systems in bookkeeping

The Danish Parliament has adopted the new Danish Bookkeeping Act. It replaces the previous bookkeeping act, which has been in force since 1999 with only minor amendments.

The Danish Bookkeeping Act, Act no. 700 of 24 May 2022, is available from the national database (retsinformation), see: <https://www.retsinformation.dk/eli/lt/2022/700> (available in Danish only).

Whereas on 1 July 2022, only a few new requirements come into force for all enterprises comprised by the Act, the majority of requirements (e.g. the requirements for digital bookkeeping systems) are expected to come into force from 1 January 2024 and somewhat later for small enterprises in reporting class A of the Danish Financial Statements Act (see item 8 below. The entry into force will be phased).

This article gives you an overview of the most significant changes in the new act compared to the previous act. The following will be covered:

1. The most significant proposed changes to/clarifications of the Act
2. The scope of the Act
3. Basic requirements for bookkeeping – to be met by 1 July 2022
4. Digital bookkeeping systems
5. Requirements for suppliers of digital bookkeeping systems
6. Increased inspection of enterprises' compliance with the Danish Bookkeeping Act
7. Possibility of establishing a common public data centre
8. Phased entry into force.

This description of the Act has been prepared by PwC on the basis of an interpretation of the Bill, the explanatory notes and the final Act. We reserve the possibility that others – including the authorities – may interpret the proposed rules differently. Please note that the description is based on the Bill's explanatory notes and the final Act. As guidance notes for the Act will be prepared later, please be aware that the final interpretations of the rules, including effective dates, etc., may change.

1. The most significant proposed changes to/clarifications of the Act

The most significant changes and clarifications of the Act can be summarised as follows:

- Bookkeeping must be organised and executed in proportion to the complexity of the business, the number of transactions and financial scope of the transactions (previously: "nature and scope of the business").
- Enterprises must carry out the reconciliations required to ensure an updated basis for statutory reporting, reporting of VAT, direct and indirect taxes as well as annual and interim reports.
- It has been proposed that documentation prepared in connection with the presentation of the annual report, for example documentation relating to the notes and Management's Review, be included by the definition of accounting records, which are to be stored in accordance with the Danish Bookkeeping Act.
- The overriding main rule is to apply digital bookkeeping, which means that registrations and vouchers must be available digitally, just as the bookkeeping system is subject to specific requirements. Other accounting records may remain in paper format – as long as they are stored securely for at least five years.
- Either a publicly approved digital bookkeeping system must be used or the bookkeeping system used must meet a number of requirements. The Act also requires that the suppliers of digital bookkeeping systems in the Danish market must have their systems approved.
- The specific requirements for digital bookkeeping systems will be determined by the Danish Business Authority's issue of an executive order. The Act nevertheless includes requirements relating to digital support of registration and storage, compliance with recognised standards for IT security and automatic backup, support for automation of administrative processes, for example automatic e-invoicing and

for recording in accordance with any future public charts of accounts.

- The Danish Minister for Industry, Business and Financial Affairs will bring into force the requirements for digital bookkeeping gradually, and it is expected that:
 - the Danish Business Authority by 1 January 2023 will have established the detailed rules for digital bookkeeping systems
 - by 1 July 2023, existing suppliers of digital bookkeeping systems must meet the new requirements and must have registered their systems with the Danish Business Authority and obtained approval thereof.
 - enterprises in reporting classes B-D wanting to use publicly approved systems are required to use these systems for financial years beginning on or after 1 January 2024.
 - enterprises in accounting classes B-D wanting to use their own bookkeeping systems have until 1 July 2024 to ensure that their bookkeeping systems meet the requirements for digital bookkeeping. It is therefore assumed that enterprises using their own systems are required to use a digital bookkeeping system six months after the enterprises using a publicly approved system.
 - enterprises exempt from the obligation to present financial statements in accordance with the Danish Financial Statements Act (reporting class A) with revenue exceeding DKK 300,000/year in two consecutive years are expected to comply with the requirements for digital bookkeeping from 1 January 2026.
 - enterprises exempt from the obligation to present financial statements in accordance with the Danish Financial Statements Act (reporting class A) with revenue exceeding DKK 300,000/year in two consecutive years wanting to use their own bookkeeping system have until 1 January 2026 to ensure their bookkeeping systems meet the requirements for digital bookkeeping. It is therefore assumed that enterprises using their own systems are required to use a digital bookkeeping system six months after the enterprises using a publicly approved system.
 - note also that the Danish Minister for Industry, Business and Financial Affairs may lay down implementation provisions based on different revenue thresholds that have not yet been specified.
- The Act provides the Danish Minister for Industry, Business and Financial Affairs with the authority to lay down rules on a common public data centre, which may require the exchange of electronic documents between public authorities and enterprises, possibly in an automated format.

The implementation provisions are described in more detail in section 8.

Following the adoption of the Act, the Danish Business Authority stated in an announcement that the new bookkeeping rules are expected to give enterprises an efficiency gain of nearly DKK 3 billion. This figure has been criticised by many during consideration of the Bill because many consider the new rules a burden. However, the authorities emphasise that the new Act enables a higher degree of automation as a result of the access to (and the obligation for) digital bookkeeping.

2. Scope of the Act

The enterprises comprised by the Act remain the same, they are:

- Commercial enterprises established in Denmark regardless of ownership and liability (e.g. public limited and private limited companies, limited partnership companies, commercial foundations, co-operative societies, partnerships, limited partnerships, sole proprietors and branches.
- Business activities carried out in Denmark by foreign enterprises (branches, etc.).
- Enterprises, organisations and associations if subject to full or limited tax liability in Denmark.
- Enterprises whose direct grant from the Danish State or the European Union is conditional upon the disclosure of financial information, unless the granting authority or the Danish Customs Agency under the Danish Customs and Tax Administration has exempted the enterprise from the Act.

Please note that the Act's new and extensive requirements for digital bookkeeping apply only to the first and second bullets, cf. section 16; however, for enterprises in reporting class A of the Danish Financial Statements Act, only if their revenue exceeds DKK 300,000/year in two consecutive years.

Branches are thus covered by the new rules on digital bookkeeping if the branch's revenue exceeds DKK 300,000 in two consecutive years, unless the Danish Business Authority modifies the rules in connection with their entry into force. In practice, branches will most likely use the IT systems provided by the foreign parent enterprise. For this reason, the requirements for branches to maintain a digital bookkeeping system might pose challenges in practice.

The other enterprises subject to the Danish Bookkeeping Act due only to their direct or indirect tax liability are not caught by the rules on digital bookkeeping. If they wish, they can continue their bookkeeping in paper format.

According to questions posed to the Danish Business Committee, income from membership fees in cooperative housing associations is considered revenue, and these associations – provided that their revenue exceeds DKK 300,000 in two consecutive years – are comprised by the rules on digital bookkeeping. Conversely, membership fees in voluntary associations with no business activities are not subject to the duty to keep digital accounts. Voluntary associations with business activities are subject

to the duty to keep digital accounting records if their revenue exceeds DKK 300,000 in two consecutive years.

The law still does not apply to the following:

- Enterprises, etc. regulated by the Danish Act on State Accounting, etc.
- Enterprises, etc., exclusively regulated by accounting rules laid down in or pursuant to the Danish Local Government Act or the Danish Act on Regions.

3. Basic requirements for bookkeeping – to be met by 1 July 2022

Large parts of the Act's requirements come into force already on 1 July 2022. However, these requirements are essentially the same as the current bookkeeping requirements of the current Danish Bookkeeping Act.

Nonetheless, we have identified at least the following differences that enterprises will need to pay attention to from 1 July 2022 already:

- Accounting records now also include documentation of disclosures in the Management's Review and the notes.
- The requirements for the description of the bookkeeping system used by the enterprise have been adjusted slightly, see the details below.
- Requirements for storage in a specific geographical location – in most cases Denmark – are removed. Consequently, accounting records may be stored anywhere, regardless of whether or not the records are digital.
- Enterprises must carry out the reconciliations required to ensure an updated basis for statutory reporting, reporting of VAT, tax and duty as well as annual and interim reports.

Enterprises with an obligation to present financial statements, or whose revenue exceeds DKK 300,000 in two consecutive financial years, must prepare a description of the bookkeeping system. This description must now include the following:

1. its procedures to ensure that all business transactions are recorded on an ongoing basis
2. its procedures to ensure that the accounting records of the enterprise are stored in a secure manner
3. which employees are responsible for the procedures indicated in items 1 and 2.

The previous requirements of the current Danish Bookkeeping Act still apply to anyone with a duty to keep accounting records, including:

- Requirement for recording as soon as possible after completion of the transaction.
- Requirement for audit and control trails so that vouchers can be traced to the financial statements and vice versa – and if corrections are made to the vouchers,

these corrections must appear clearly from the accounting records.

- Requirement for recording in DKK, EUR or other relevant foreign currency.
- Requirement for corrections made to transactions/vouchers to be clearly indicated.
- The storage must ensure the accounting records are not destroyed, disposed of or tampered with, just as the accounting records must be ensured against errors and abuse.
- Requirement for storing accounting records securely for five years or from the close of the financial year to which the accounting records relate.
- When the duty to keep accounting records ceases, Management is responsible for ensuring storage of the accounting records in compliance with the rules of the Act, including ensuring that the records are stored securely for five years.
- Retailers' cash register tape is exempt from the Act's five-year storage period, but is otherwise subject to the Act's remaining provisions.

4. Digital bookkeeping systems

The Act now contains explicit and detailed requirements for the systems to be used for bookkeeping (however with additional rules and requirements for digital bookkeeping systems laid down by the Danish Business Authority). Thus, these must be so-called "digital bookkeeping systems" with multiple detailed features for the recording and storing of accounting records. Moreover, the Act introduces requirements for suppliers of digital bookkeeping systems in Denmark.

The most material elements are explained below. Please note that the requirements are expected to enter into force at different times (see section 8 for more details).

As mentioned above, the Act's rules on digital bookkeeping apply only to commercial enterprises in Denmark. This group comprises all enterprises in reporting classes B-D of the Danish Financial Statements Act and reporting class A with revenue exceeding DKK 300,000 in two consecutive financial years. Organisations, non-profit foundations, etc., not carrying out business activities are subject to the Danish Bookkeeping Act via direct or indirect tax liability, but are not subject to the rules on digital bookkeeping.

It is emphasised that although some companies and organisations are not subject to the requirement for digital bookkeeping, they are still subject to the Danish Bookkeeping Act. This includes the requirement for timely recording, storage of accounting records for five years, requirements for reconciling accounting records and many other requirements.

4.1 Technical requirements for digital bookkeeping systems

The Act provides enterprises two options to fulfil the requirement for digital bookkeeping:

- They can use a digital bookkeeping system approved by the Danish Business Authority.
- They can fulfil the requirements themselves.

If using a standard system, it must be a system approved by the Danish Business Authority. The supplier of this system must meet a number of requirements. If not using a standard system, enterprises are required to fulfil the requirements themselves. The digital bookkeeping systems in question must meet the following requirements:

- Support ongoing registration of the enterprise's transactions, indicating the vouchers related to each registration and secure storage of records and vouchers for five years.
- Meet acknowledged IT security compliance standards, including user and access management, as well as ensure automatic backup of records and vouchers.
- Support automation of administrative processes, including automatic distribution and receipt of e-invoices as well as the option of recording in accordance with the public standard chart of accounts in registered bookkeeping systems.

Upon consultation with the Danish Customs Agency under the Danish Customs and Tax Administration, the Danish Business Authority will lay down the specific rules pertaining to the digital bookkeeping system requirements, including special rules for specific enterprises or industries.

The requirement that the system can handle the use of a publicly approved chart of accounts means that the system must be capable of handling such a chart of accounts. Therefore, it is not a requirement (at first) that the enterprise actually uses such a chart of accounts. Nonetheless, the Act's explanatory notes do acknowledge that it would not be appropriate to require that large enterprises use such a chart of accounts. We must assume that this requirement is likely to become relevant if/when the rules on a common public data centre are introduced later, see section 21 of the Act. We must also assume that when implemented, the requirement will mean that companies are to establish some form of mapping between their own chart of accounts and a public chart of accounts, and that a public chart of accounts may require additional specifications. The common public data centre is discussed briefly in section 6.

It should be expected that enterprises in Denmark owned by foreign parent companies (branches and subsidiaries) will be specifically challenged by the requirements for digital bookkeeping systems. These types of enterprises often use the same systems as the rest of the group, and these systems will not necessarily be changed as a result of new detailed Danish requirements.

Enterprises can still let others do the bookkeeping on their behalf. It simply means that these enterprises must comply with the rules of the Danish Bookkeeping Act, including that they must use a registered system or meet the rules themselves if using their own system.

It is important to emphasise that an enterprise cannot disclaim its responsibility to meet the requirements of the Danish Bookkeeping Act by entrusting others with the bookkeeping. The enterprise has ultimate responsibility for ensuring that the third party concerned records all the enterprise's transactions correctly and stores the enterprise's accounting records in compliance with the requirements of the Danish Bookkeeping

Act. Having said that, enterprises who use a digital bookkeeping system registered with the Danish Business Authority can assume that by using the system they meet the requirements of the Danish Bookkeeping Act.

Also note that when enterprises file their annual report, they are now required to disclose the name and CVR number of the supplier of the digital bookkeeping systems they have used during the financial year, cf. a new provision in section 138 a of the Danish Financial Statements Act. If enterprises use their own systems, the systems used must be disclosed. If the enterprise keeps a backup of their accounting records on a server of a third party, this must also be disclosed together with the identity of the third party.

4.2 Delimitation of what must be stored digitally

Only records and transactions are to be stored digitally. Thus, the following records are exempted from digital storage:

- Description of the accounting procedures of the enterprise.
- Information that is (otherwise) relevant for the control track, e.g. working papers.
- Documentation of disclosures in the Management's Review and notes.
- Financial statements and other accounts.
- Long-form audit reports or equivalent reporting, e.g. Management Letters.

For the control track (second bullet above), it may be difficult in practice to make a delimitation when it comes to "vouchers" as these may not always come in regular voucher format although they enable the recognition of transactions. This could be underlying customer agreements, supplier agreements and employment contracts. According to the explanatory notes on the Bill, these are not to be stored digitally even though they serve to document the legality/accuracy of the transactions. The sales and purchase vouchers, on the other hand, must be stored digitally.

Regardless that the above accounting records may still be stored in paper format, many enterprises will choose to store them electronically; that is naturally allowed.

The requirement remains for accounting records to be stored securely for five years from the close of the concerned financial year. Also, the digital records (and the paper records) can be placed anywhere in the world – the previous geographical restrictions on storage are thus repealed when the Act comes into force.

Please note that the digital bookkeeping system must ensure regular automatic backup of registrations and vouchers as well as secure storage of the backup. It appears from the explanatory notes that if the enterprise's data are stored internally on the enterprise's server, the backup must always be stored outside the enterprise.

The provision does not specify how often the enterprise with a duty to keep accounting records must backup the registrations and vouchers. This is because it depends on the enterprise's complexity and number of transactions, etc. However, the requirement for regular backups for an enterprise with many daily transactions is considered to

mean a requirement for daily backups. Conversely, an enterprise that does not have daily transactions can back up its records less frequently.

As stated above, the mentioned requirements for a digital bookkeeping system can also be met by simply using a publicly approved system. The Act introduces a requirement that obliges the suppliers of bookkeeping systems to register the systems they make available on the Danish market. As part of this registration, the Danish Business Authority will verify that the suppliers' systems meet the above requirements; more on this below.

5. Requirements for suppliers of digital bookkeeping systems

The Act significantly changes the market for digital bookkeeping systems by requiring the suppliers of digital bookkeeping systems on the Danish market to obtain approval of their digital systems before it can be marketed and sold in Denmark.

A digital bookkeeping system means "a digital service or software containing features that enable the enterprise with a duty to keep accounting records to register transactions and store registrations and vouchers on a server of a supplier or third party".

A supplier of a digital bookkeeping system means "an enterprise which markets or intends to market a digital bookkeeping system in Denmark on equal terms to an unspecified group of enterprises".

Suppliers of digital bookkeeping systems must comply with the requirements referred to in section 4.1, which are:

- Support ongoing registration of the enterprise's transactions, indicating the vouchers related to each registration and secure storage of records and vouchers for five years.
- Meet acknowledged IT security compliance standards, including user and access management, as well as ensure automatic backup of records and vouchers.
- Support automation of administrative processes, including automatic distribution and receipt of e-invoices as well as the option of recording in accordance with the public standard chart of accounts in registered bookkeeping systems.

The requirements will to some extent probably be fulfilled by many cloud-based systems, but it should be emphasised that the Danish Business Authority may lay down additional requirements.

The suppliers in question must register their systems with the Danish Business Authority, which must then verify that the bookkeeping systems meet the requirements. If the system is found compliant, the Authority registers the bookkeeping system in a publicly accessible list.

Once a bookkeeping system is in the Danish Business Authority's register, the supplier has a duty to ensure that the system continuously meets the requirements of the Act, including in connection with updates and changes to the bookkeeping system.

If a supplier registers a digital bookkeeping system with the Danish Business Authority for approval, and it is initially found not to meet all requirements, the supplier will be given a deadline by the Danish Business Authority to correct all shortcomings. The system will not be approved before all missing elements have been corrected.

6. Supervision of enterprises' compliance with the Danish Bookkeeping Act

In future, the Danish Business Authority will supervise compliance with the Danish Bookkeeping Act. This supervision specifically concerns enterprises which have not yet filed their first annual report under the Danish Financial Statements Act (i.e. newly established enterprises) and enterprises having opted out of audit/extended review.

In parallel with the requirements in the Danish Bookkeeping Act for carrying out this special supervision, section 159 b of the Danish Financial Statements Act already grants the Danish Business Authority the authority to verify compliance with the Danish Bookkeeping Act as part of its work of checking the annual reports received.

The possibility for the Danish Business Authority to initiate an enforcement case for newly established/unaudited enterprises presupposes, according to the explanatory notes, that the Authority assesses there to be an increased risk that the enterprise has violated the Danish Bookkeeping Act.

If the Authority does not receive the information requested for its supervision, it may decide to refer the enterprise for compulsory dissolution or strike off a branch. As part of its supervision, the Danish Business Authority may require to receive information for its supervision of the enterprise's current or former management and of the auditor. Based on proportionality, the Authority will only require the enterprise to submit those parts of the accounting records that are relevant for the its supervision. It is the Authority that determines which parts of the enterprise's accounting records are considered relevant for the supervision in question. The provision does not exclude the Authority from requiring the enterprise to submit all accounting records for a given period, but most likely this will rarely be the case.

As part of its supervision, the Danish Business Authority may require an enterprise to submit a report on compliance with the Danish Bookkeeping Act issued by an approved auditor. Pursuant to the explanatory notes, such report may for example imply that the auditor verifies that:

- the bookkeeping may be reconciled to the most recent financial statements, if presented, and any other submissions to public authorities
- the enterprise has prepared a description of its bookkeeping procedures
- the enterprise stores the accounting records in accordance with the rules of the Danish Bookkeeping Act
- the enterprise's response to any requests from the Danish Business Authority as part of its supervision is consistent with the actual conditions in the enterprise.

Please also note that the Act – like today – makes it possible for administrative authorities which (by way of other legislation) have power to supervise enterprises, and thus

a legal basis to request the needed information, to gain access to the electronic version of the bookkeeping.

This means the authorities may make the following demands as part of their request to receive accounting records:

- that the material be provided free of charge in a recognised file format,
- that registrations in foreign currency, including euro, be translated into Danish kroner,
- that the accounting records, other than external vouchers, be translated into Danish or English free of charge.

The authorities may thus require an electronic version of the material in a recognised file format. This is new as previously, access was only provided to a paper version of the records, even if these were stored electronically. If so accepted by the individual authority, it is likely that a printout will suffice – however, such a model is (no longer) a right that the individual enterprise can rely on.

A new feature of the Act is that enterprises must disclose certain information about the bookkeeping systems when filing their financial statements; this includes:

- Enterprises must disclose the name and CVR number of the supplier of the digital bookkeeping system that the enterprise uses or has used during the financial year.
- If the enterprise uses a bookkeeping system that is not registered with the Danish Business Authority, the system used must be disclosed.
- If the enterprise keeps a complete backup of registrations and vouchers on a server of a third party, this must be disclosed in addition to the identity of the person concerned.

The reported information is not published.

7. Possibility of establishing a common public data centre

Pursuant to section 21 of the Act, the Minister for Industry, Business and Financial Affairs may lay down rules on the digital bookkeeping systems' distribution of registrations and vouchers through a common public receipt feature for the exchange of e-documents and on the storage of such registrations and vouchers and for which purposes, how and for how long public authorities may use registrations and vouchers.

This authorisation ensures that rules can be issued on the public filing of e-documents such as e-invoices once the use of such e-documents has become more widespread in the corporate sector. This will put the authorities in a position to organise efficient control efforts based on a single digital data basis. The authorisation is also intended to ensure the establishment of appropriate rules on when,

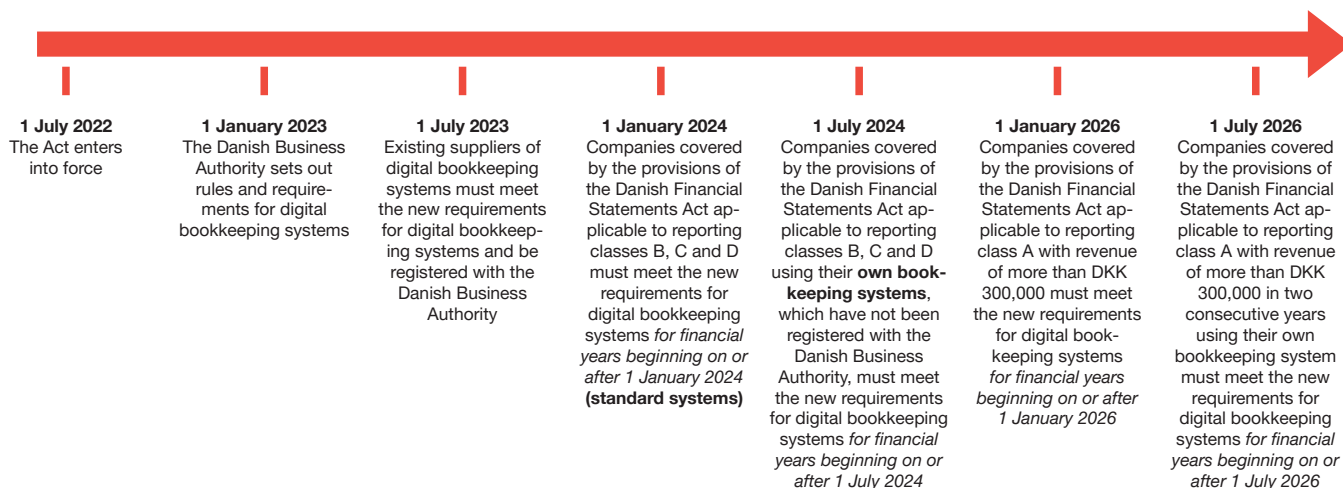
how and for how long a public authority may or must store accounting records. Likewise, the authorisation is to ensure the enactment of rules regulating which authorities have access to the records in question and for what purposes. In so doing, a high level of data protection must be secured, which includes personal data protection in compliance with the rules on the protection of personal data.

8. Phased entry into force

The Act is expected to enter into force on 1 July 2022 with various transitional provisions also expected to have different effective dates.

The timeline below shows the effective dates of the various elements of the Act and the enterprises they affect. However, the final effective dates are decided by the Minister for Industry, Business and Financial Affairs by issue of an executive order giving effect to the Act. When read by the Danish Parliament, the Bill was changed, giving the minister the possibility to bring the Act's rules on digital bookkeeping into force based on the revenue of enterprises. In the original Bill, the effective date was determined solely by reporting class. The change made in connection with the reading of the Act made the implementation provisions more flexible in relation to ensuring an appropriate implementation of the Act.

At the committee stage, it was also emphasised that the entry into force of the rules regulating personally owned enterprises (reporting class A) is not to take place until political discussions with the other parties have been concluded. In this connection, it has been emphasised that prior to these discussions, the Danish Minister for Industry, Business and Financial Affairs is to explore the market for bookkeeping systems, including prices and possibilities for solutions free of charge. It should also be explored how the implementation has worked out for the enterprises with a duty to keep accounting records (reporting classes B-D) and the extent to which enterprises subject to personal liability (reporting class A) have already switched to digital bookkeeping systems.



Hvad forventes at gælde fra hvornår?	
1. juli 2022	Loven træder i kraft. Det er imidlertid i høj grad de nuværende regler fra den nuværende lov, som fortsætter - dog med visse, få justeringer, jf. ovenfor i afsnit 3.
1. januar 2023	Erhvervsstyrelsen fastsætter regler og krav til digitale bogføringssystemer, jf. afsnit 4.1.
1. juli 2023	Eksisterende udbydere af digitale bogføringssystemer skal opfylde de nye krav til digitale bogføringssystemer og være anmeldt til Erhvervsstyrelsen, jf. afsnit 5.
1. januar 2024	Virksomheder omfattet af ÅRL regnskabsklasse B, C og D for regnskabsår, der begynder den 1. januar 2024 eller senere, skal opfylde de nye krav til digitale bogføringssystemer, jf. afsnit 4.1.
1. juli 2024	De virksomheder i regnskabsklasse B-D, der ønsker at anvende eget bogføringssystem, har formodentligt til den 1. juli 2024 til at sikre, at deres bogføringssystemet opfylder kravene om digital bogføring, jf. afsnit 4.1.
1. januar 2026	Virksomheder omfattet af ÅRL regnskabsklasse A med en årlig omsætning over 300.000 DKK i to på hinanden følgende år for regnskabsår, der begynder den 1. januar 2026 eller senere, skal opfylde de nye krav til digitale bogføringssystemer, jf. afsnit 4.1.
1. juli 2026	Virksomheder, der ikke er regnskabspligtige efter ÅRL regnskabsklasse A med en omsætningen over 300.000 DKK/år i to på hinanden følgende år, der ønsker at anvende eget bogføringssystem, har formodentligt indtil den 1. juli 2026 til at sikre, at deres bogføringssystem opfylder kravene om digital bogføring, jf. afsnit 4.1.

It must be assumed that the above requirements (e.g. for digital storage of accounting records) are significant only for new accounting records. In the Bill's original exposure draft, this was explicitly mentioned in the explanatory notes, including that there is no requirement that enterprises must convert records that so far have only been available in paper format to a digital media. In the meantime, this is not explicitly mentioned in the official Bill, but it must be expected that such transitional provisions will be incorporated into the regulations issued by the Danish Business Authority regarding entry into force, cf. the legal basis for this in the Act.

Contact



Henrik Steffensen
Partner,
Head of Accounting
Advisory Services, PwC

M: 3945 3214
E: henrik.steffensen
@pwc.com



Martin Kristensen
Senior Manager,
State-Authorised Public
Accountant, PwC

M: 3945 3683
E: martin.kristensen
@pwc.com



Audit. Tax. Advisory

Together we succeed ...